

Karen A. Confoy
Christopher R. Kinkade
Allison L. Hollows
FOX ROTHSCHILD LLP
Princeton Pike Corporate Center
997 Lenox Drive
Lawrenceville, NJ 08648-2311
Telephone: (609) 896-3600
Facsimile: (609) 896-1469

Aubrey D. (Nick) Pittman (*pro hac vice* pending)
THE PITTMAN LAW FIRM, P.C.
100 Crescent Court, Suite 700
Dallas, Texas 75201

J. Manuel Torres-Rodriguez (*pro hac vice*)
J. MANUEL TORRES-RODRIGUEZ JD, CPA
4322 Walnut Hill Lane, Suite 1
Dallas, Texas 7522

Valerie Yanaros Wilde (*pro hac vice*)
YANAROS LAW, P.C.
5057 Keller Springs Road Suite 300
Addison, TX 75001

Attorneys for Defendant/Counterclaimant America Can!

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

KARS 4 KIDS INC.,

Plaintiff,

v.

AMERICA CAN!,

Defendant.

Case No. 3:14-cv-07770-PGS-LHG

**SUPPLEMENTAL DECLARATION OF
KAREN A. CONFOY IN FURTHER
SUPPORT OF DEFENDANT AMERICA
CAN!'S MOTION TO EXCLUDE
PLAINTIFF'S SURVEY CONCERNING
SECONDARY MEANING AND
CORRESPONDING OPINION
TESTIMONY OF ALEX SIMONSON,
PH.D.**

I, Karen A. Confoy, Esq., do hereby declare as follows:

1. I am a partner at Fox Rothschild LLP, attorneys for Defendant/Counterclaimant America Can! (CFK) in the above captioned matter. I submit this declaration in further support of CFK's Motion to Exclude Plaintiff's Survey Concerning Secondary Meaning and Corresponding Opinion Testimony of Alex Simonson, Ph.D. I have knowledge of the following, and if called as a witness, could testify competently hereto.

2. Attached hereto and made a part hereof as **Exhibit 3** is a true and accurate copy of *Age and Sex Composition: 2010*, a 2010 Census Brief from the United States Census Bureau.

3. Attached hereto and made a part hereof as **Exhibit 4** is a true and accurate copy of the Rebuttal Expert Report of David A. Hall, CMA, CVA, CFE, MBA, dated February 15, 2018.

4. Attached hereto and made a part hereof as **Exhibit 5** is a true and accurate copy of Individual Income Tax Returns, 2014.

5. Attached hereto and made a part hereof as **Exhibit 6** is a true and accurate copy of *Individual Noncash Contributions, 2013*, by Pearson Liddell and Janette Wilson.

6. Attached hereto and made a part hereof as **Exhibit 7** is a true and accurate copy of *Individual Noncash Contributions, Tax Year 2014*, by Pearson Liddell and Janette Wilson.

7. Attached hereto and made a part hereof as **Exhibit 8** is a true and accurate copy of Individual Income Tax Returns, 2015.

8. Attached hereto and made a part hereof as **Exhibit 9** is a true and accurate copy of a table of All Individual Returns with Noncash Contributions Reported on Form 8283, by Donation Type, Tax Year, from the Internal Revenue Service.

I declare under penalty of perjury, under the laws of the United States of America, that the foregoing statements are true and correct.

Executed on: March 7, 2019

/s Karen A. Confoy
Karen A. Confoy

Exhibit 3

Age and Sex Composition: 2010

Issued May 2011

2010 Census Briefs

C2010BR-03

INTRODUCTION

Focusing on a population's age and sex composition is one of the most basic ways to understand population change over time. Since Census 2000, the population has continued to grow older, with many states reaching a median age over 40 years. At the same time, increases in the number of men at older ages are apparent. Understanding a population's age and sex composition yields insights into changing phenomena and highlights future social and economic challenges.

This report describes the age and sex composition of the United States in 2010. It is part of a series that provides an overview of the population and housing data collected from the 2010 Census. It highlights analysis of age and sex at the national level, as well as for regions, states, and counties and for places with populations of 100,000 or more. A comparison with Census 2000 data is also provided, showing the changes in age and sex composition that have taken place over the last 10 years.

This report also provides information about how age and sex data were collected in the 2010 Census. The data for this report are based on the *2010 Census Summary File 1*, which is among the

Figure 1.

Reproduction of the Questions on Sex, Age, and Date of Birth From the 2010 Census

3. What is this person's sex? Mark ☒ ONE box.
☐ Male ☐ Female

4. What is this person's age and what is this person's date of birth?
 Please report babies as age 0 when the child is less than 1 year old.
 Print numbers in boxes.

| Age on April 1, 2010 | Month | Day | Year of birth |
|--|---|---|---|
| <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

Source: U.S. Census Bureau, 2010 Census questionnaire.

first 2010 Census data products to be released.¹

SEX AND AGE QUESTIONS

Data on the sex and age composition of the United States and your community are derived from the 2010 Census questions on sex, age, and date of birth (Figure 1).

The sex question remains unchanged from the previous census. Information on the sex of individuals is one of the few items obtained in the original 1790 Census and in every census since.

As with sex, information on age has been collected since 1790. The 2010 Census age data were derived from a two-part question. The first part asked for the age of the person, and the second part asked for the date of birth. The question is

¹ The *2010 Census Summary File 1* (SF1) contains data on age, sex, race, Hispanic origin, group quarters, relationship, tenure, and households at a variety of geographic levels down to the block level. For a detailed schedule of 2010 Census products and release dates, visit www.census.gov/population/www/cen2010/glance/index.html.

By
Lindsay M. Howden
and
Julie A. Meyer

Table 1.

Population by Sex and Selected Age Groups: 2000 and 2010

(For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)

| Sex and selected age groups | 2000 | | 2010 | | Change, 2000 to 2010 | |
|-------------------------------|--------------------|--------------|--------------------|--------------|----------------------|------------|
| | Number | Percent | Number | Percent | Number | Percent |
| Total population | 281,421,906 | 100.0 | 308,745,538 | 100.0 | 27,323,632 | 9.7 |
| SEX | | | | | | |
| Male. | 138,053,563 | 49.1 | 151,781,326 | 49.2 | 13,727,763 | 9.9 |
| Female. | 143,368,343 | 50.9 | 156,964,212 | 50.8 | 13,595,869 | 9.5 |
| SELECTED AGE GROUPS | | | | | | |
| Under 18 years | 72,293,812 | 25.7 | 74,181,467 | 24.0 | 1,887,655 | 2.6 |
| Under 5 years | 19,175,798 | 6.8 | 20,201,362 | 6.5 | 1,025,564 | 5.3 |
| 5 to 17 years | 53,118,014 | 18.9 | 53,980,105 | 17.5 | 862,091 | 1.6 |
| 18 to 44 years | 112,183,705 | 39.9 | 112,806,642 | 36.5 | 622,937 | 0.6 |
| 18 to 24 years | 27,143,454 | 9.6 | 30,672,088 | 9.9 | 3,528,634 | 13.0 |
| 25 to 44 years | 85,040,251 | 30.2 | 82,134,554 | 26.6 | -2,905,697 | -3.4 |
| 45 to 64 years | 61,952,636 | 22.0 | 81,489,445 | 26.4 | 19,536,809 | 31.5 |
| 65 years and over | 34,991,753 | 12.4 | 40,267,984 | 13.0 | 5,276,231 | 15.1 |
| 16 years and over | 217,149,127 | 77.2 | 243,275,505 | 78.8 | 26,126,378 | 12.0 |
| 18 years and over | 209,128,094 | 74.3 | 234,564,071 | 76.0 | 25,435,977 | 12.2 |
| 21 years and over | 196,899,193 | 70.0 | 220,958,853 | 71.6 | 24,059,660 | 12.2 |
| 62 years and over | 41,256,029 | 14.7 | 49,972,181 | 16.2 | 8,716,152 | 21.1 |

Sources: U.S. Census Bureau, *Census 2000 Summary File 1* and *2010 Census Summary File 1*.

designed in two parts in order to maximize both the accuracy and the number of people responding to this item. The age question itself is unchanged since Census 2000, however, an instruction was added to guide respondents to report the ages of babies as 0 years old if they were less than 1 year old. In previous censuses, researchers found that respondents often reported their babies' ages in terms of days, weeks, or months, rather than in terms of years. This instruction was added to reduce reporting problems for babies.

AGE AND SEX COMPOSITION

According to the 2010 Census, the population of the United States on April 1, 2010, was 308.7 million people, representing a 9.7 percent increase in population since 2000, when the population was 281.4 million (Table 1). Growth was slower than the 13.2 percent increase experienced during the previous decade, but similar to the growth between 1980 and 1990 (9.8 percent). Of the 2010 Census population, 157.0 million were

female (50.8 percent) while 151.8 million were male (49.2 percent). Between 2000 and 2010, the male population grew at a slightly faster rate (9.9 percent) than the female population (9.5 percent).

The population grew at a faster rate in the older ages than in the younger ages.

The data presented in Table 1 also include the distribution of the population for selected age categories. In the 2010 Census, the number of people under age 18 was 74.2 million (24.0 percent of the total population). The younger working-age population, ages 18 to 44, represented 112.8 million persons (36.5 percent). The older working-age population, ages 45 to 64, made up 81.5 million persons (26.4 percent). Finally, the 65 and over population was 40.3 million persons (13.0 percent).

Between 2000 and 2010, the population under the age of 18 grew at a rate of 2.6 percent. The growth rate was even slower for those aged 18 to 44 (0.6 percent). This contrasts with the substantially

faster growth rates seen at older ages. The population aged 45 to 64 grew at a rate of 31.5 percent. The large growth in this age group is primarily due to the aging of the Baby Boom population.² Finally, the population aged 65 and over also grew at a faster rate (15.1 percent) than the population under age 45.

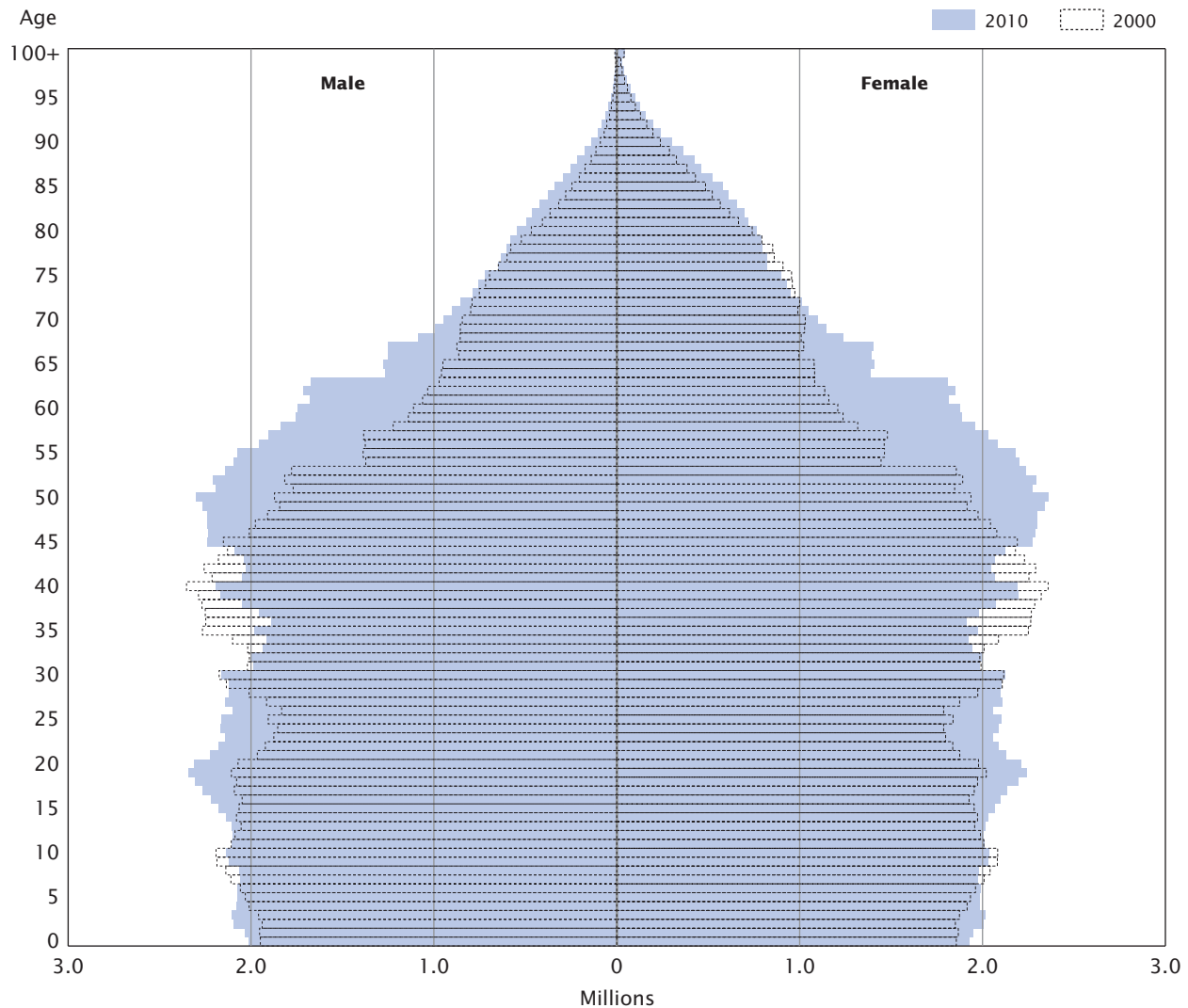
Another important tool for analyzing the age and sex composition of the population is the age-sex pyramid (Figure 2). The age-sex pyramid shows the number of males (on the left) and number of females (on the right) by single years of age. The 2000 and 2010 pyramids are superimposed to make it easy to study the population at each point in time and to assess change. The shape of the pyramid can give important information about the population's

² The Baby Boom includes people born from mid-1946 to 1964. The Baby Boom is distinguished by a dramatic increase in birth rates following World War II and comprises one of the largest generations in U.S. history. For more information, see Howard Hogan, Deborah Perez, and William Bell, *Who (Really) Are the First Baby Boomers?* Joint Statistical Meetings Proceedings, Social Statistics Section, Alexandria, VA: American Statistical Association, 2008, pp. 1009-16.

Figure 2.

Population by Age and Sex: 2000 and 2010

(For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)



Sources: U.S. Census Bureau, *Census 2000 Summary File 1* and *2010 Census Summary File 1*.

composition. The 2010 Census age-sex pyramid is typical of developed countries, showing a broad base with a middle section of nearly the same dimension and then gradually tapering off at the oldest ages to a point at the top. Between 2000 and 2010, the population pyramid has become more rectangular in shape.

The Baby Boom population in 2010 is evident in the pyramid as a bulge at ages 46 to 64. Consistent with this trend, the age group 60 to 64 was the five-year age group with the largest percent increase (55.6 percent) followed by the 55 to 59 age group (46.0 percent) (Table 2). The five-year age group with the largest percent decrease

was the population aged 35 to 39 (11.1 percent decrease). The lopsided point at the top of the pyramid indicates differences in the number of males and females at older ages. This is a result of differences in mortality for men and women, where women tend to live longer than men. These mortality differences between men

Table 2.
Population by Age and Sex: 2000 and 2010(For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)

| Age | 2000 | | | 2010 | | | Percent change, 2000 to 2010 | | |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|------------|------------|
| | Both sexes | Male | Female | Both sexes | Male | Female | Both sexes | Male | Female |
| All ages | 281,421,906 | 138,053,563 | 143,368,343 | 308,745,538 | 151,781,326 | 156,964,212 | 9.7 | 9.9 | 9.5 |
| Under 5 years | 19,175,798 | 9,810,733 | 9,365,065 | 20,201,362 | 10,319,427 | 9,881,935 | 5.3 | 5.2 | 5.5 |
| 5 to 9 years | 20,549,505 | 10,523,277 | 10,026,228 | 20,348,657 | 10,389,638 | 9,959,019 | -1.0 | -1.3 | -0.7 |
| 10 to 14 years | 20,528,072 | 10,520,197 | 10,007,875 | 20,677,194 | 10,579,862 | 10,097,332 | 0.7 | 0.6 | 0.9 |
| 15 to 19 years | 20,219,890 | 10,391,004 | 9,828,886 | 22,040,343 | 11,303,666 | 10,736,677 | 9.0 | 8.8 | 9.2 |
| 20 to 24 years | 18,964,001 | 9,687,814 | 9,276,187 | 21,585,999 | 11,014,176 | 10,571,823 | 13.8 | 13.7 | 14.0 |
| 25 to 29 years | 19,381,336 | 9,798,760 | 9,582,576 | 21,101,849 | 10,635,591 | 10,466,258 | 8.9 | 8.5 | 9.2 |
| 30 to 34 years | 20,510,388 | 10,321,769 | 10,188,619 | 19,962,099 | 9,996,500 | 9,965,599 | -2.7 | -3.2 | -2.2 |
| 35 to 39 years | 22,706,664 | 11,318,696 | 11,387,968 | 20,179,642 | 10,042,022 | 10,137,620 | -11.1 | -11.3 | -11.0 |
| 40 to 44 years | 22,441,863 | 11,129,102 | 11,312,761 | 20,890,964 | 10,393,977 | 10,496,987 | -6.9 | -6.6 | -7.2 |
| 45 to 49 years | 20,092,404 | 9,889,506 | 10,202,898 | 22,708,591 | 11,209,085 | 11,499,506 | 13.0 | 13.3 | 12.7 |
| 50 to 54 years | 17,585,548 | 8,607,724 | 8,977,824 | 22,298,125 | 10,933,274 | 11,364,851 | 26.8 | 27.0 | 26.6 |
| 55 to 59 years | 13,469,237 | 6,508,729 | 6,960,508 | 19,664,805 | 9,523,648 | 10,141,157 | 46.0 | 46.3 | 45.7 |
| 60 to 64 years | 10,805,447 | 5,136,627 | 5,668,820 | 16,817,924 | 8,077,500 | 8,740,424 | 55.6 | 57.3 | 54.2 |
| 65 to 69 years | 9,533,545 | 4,400,362 | 5,133,183 | 12,435,263 | 5,852,547 | 6,582,716 | 30.4 | 33.0 | 28.2 |
| 70 to 74 years | 8,857,441 | 3,902,912 | 4,954,529 | 9,278,166 | 4,243,972 | 5,034,194 | 4.7 | 8.7 | 1.6 |
| 75 to 79 years | 7,415,813 | 3,044,456 | 4,371,357 | 7,317,795 | 3,182,388 | 4,135,407 | -1.3 | 4.5 | -5.4 |
| 80 to 84 years | 4,945,367 | 1,834,897 | 3,110,470 | 5,743,327 | 2,294,374 | 3,448,953 | 16.1 | 25.0 | 10.9 |
| 85 to 89 years | 2,789,818 | 876,501 | 1,913,317 | 3,620,459 | 1,273,867 | 2,346,592 | 29.8 | 45.3 | 22.6 |
| 90 to 94 years | 1,112,531 | 282,325 | 830,206 | 1,448,366 | 424,387 | 1,023,979 | 30.2 | 50.3 | 23.3 |
| 95 to 99 years | 286,784 | 58,115 | 228,669 | 371,244 | 82,263 | 288,981 | 29.5 | 41.6 | 26.4 |
| 100 years and over . . . | 50,454 | 10,057 | 40,397 | 53,364 | 9,162 | 44,202 | 5.8 | -8.9 | 9.4 |
| Median age | 35.3 | 34.0 | 36.5 | 37.2 | 35.8 | 38.5 | (X) | (X) | (X) |

(X) Not applicable

Sources: U.S. Census Bureau, *Census 2000 Summary File 1* and *2010 Census Summary File 1*.

and women also impact another important indicator of population composition, the sex ratio.

Faster growth in the male population led to increased sex ratios.

The sex ratio is a common measure used to describe the balance between males and females in the population. It is defined as the number of males per 100 females. A sex ratio of exactly 100 would indicate an equal number of males and females, with a sex ratio under 100 indicating a greater number of females. The sex ratio at birth in the United States has been around 105 males for every 100 females, however, since mortality at every age is generally higher for males, the sex ratio naturally declines with age. This tendency progresses

through ages 85 and above where there are considerably more surviving women. These trends result in more males at younger ages and more females at older ages. Sex ratios can vary from these patterns for many reasons such as the impact of international or domestic migration on a population or features of the geographic location (for example, the existence of college student housing or military facilities).

In 2010, there were 96.7 males per 100 females, an increase from 2000 when the sex ratio was 96.3 males per 100 females, resulting from a greater increase of males than females over the decade. Looking at five-year age groups reveals a noteworthy increase in the sex ratios for the population

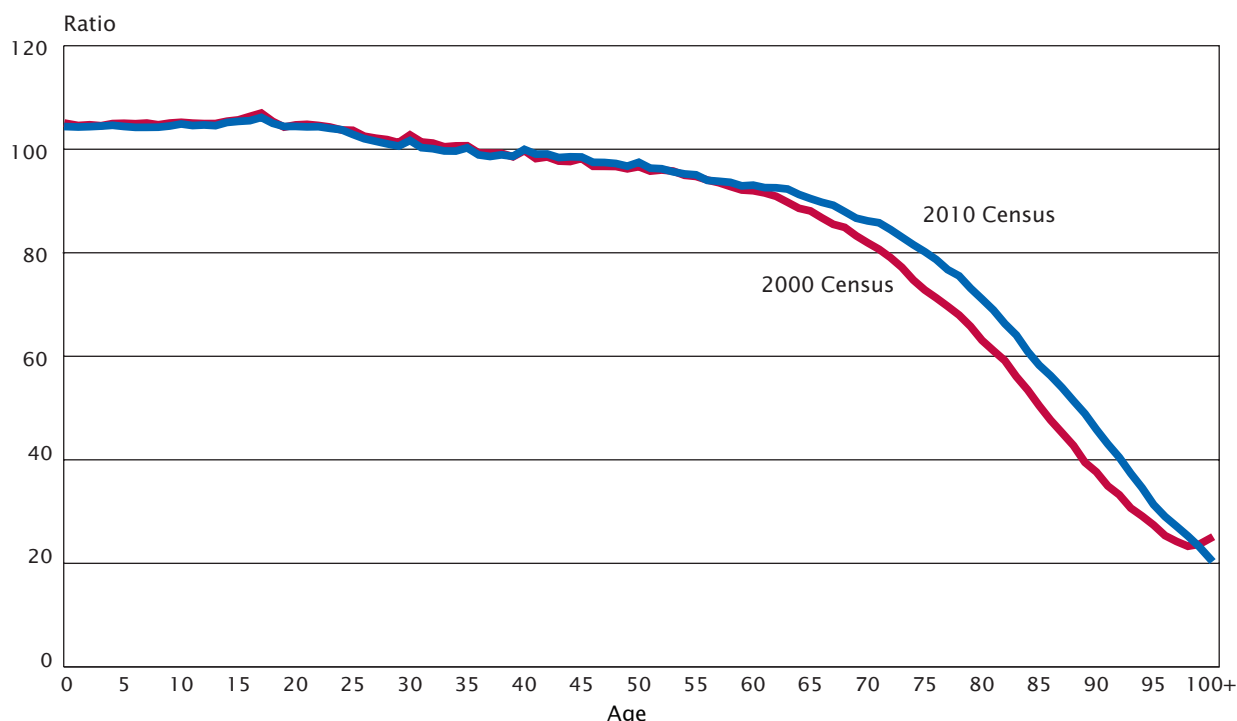
aged 60 and older between 2000 and 2010 (Figure 3). This change results from a greater increase in the male population relative to the female population for these age groups. Males aged 60 to 74 increased by 35.2 percent while their female counterparts increased by 29.2 percent (Table 2). A narrowing of the mortality gap between men and women at older ages in part accounts for this difference.

Population aging led to an increased median age.

Changes in the structure of the population also impact another measure of population composition, median age. The median age is the age at the midpoint of the population. Half of the population is older than the median age and

Figure 3.
Sex Ratio by Age: 2000 and 2010

(For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)



Note: Sex ratio is calculated as the number of males per 100 females.

Sources: U.S. Census Bureau, *Census 2000 Summary File 1* and *2010 Census Summary File 1*.

half of the population is younger. The median age is often used to describe the “age” of a population. In 2010, the median age increased to a new high of 37.2 years, from 35.3 years in 2000, with the proportion of the population at the older ages increasing similarly (Figure 4). This indicates that the U.S. population is aging. Globally, the median age of the United States is higher than countries that are less developed, but younger than most more-developed countries.³ The 1.9 year increase

³ More-developed regions include all regions of Europe, plus Northern America, Australia/New Zealand, and Japan. Less-developed regions include all regions of Africa, Asia (excluding Japan), Latin America, and the Caribbean, plus Melanesia, Micronesia, and Polynesia. For more information, see Population Division of the Department of Economic and Social Affairs of the United Nations Secretariat, *World Population Prospects: The 2008 Revision*, <<http://esa.un.org/unpp>>.

between 2000 and 2010 was more modest than the 2.4 year increase in median age between 1990 and 2000. The aging of the Baby Boom population into older age groups is contributing to the increase in median age. In the United States, other contributors include stable birth rates and improving mortality.

DIFFERENCES IN AGE AND SEX BY GEOGRAPHY

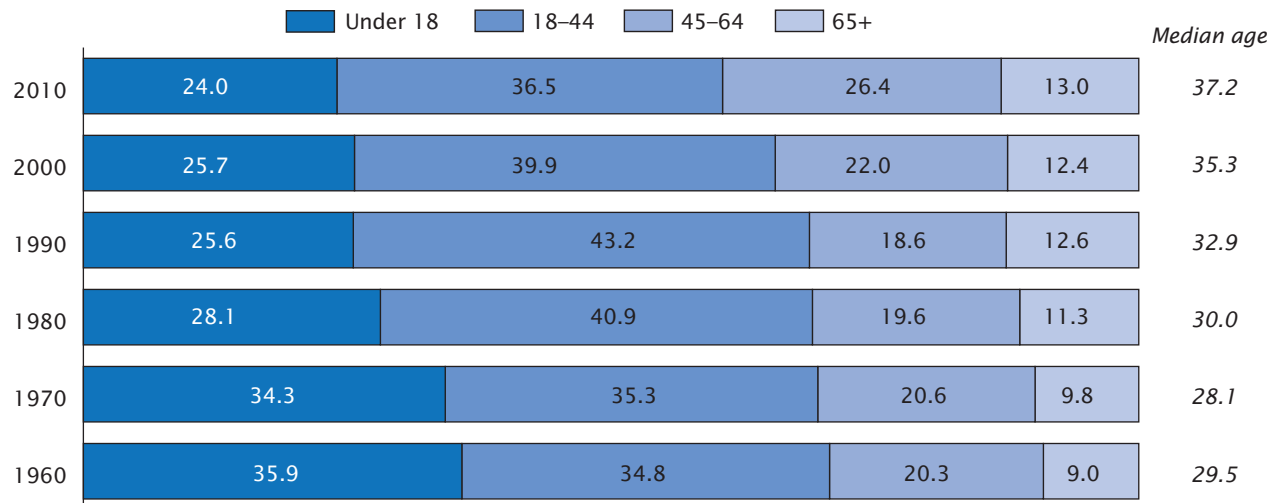
A major strength of census data is its detail available at low levels of geography that can highlight variation in age and sex across the United States. This section compares basic age and sex distributions and selected measures among the geographies within regions, states, and counties as well as places with 100,000 or more population.

The Northeast had a higher percentage at the older ages, while the West had a higher percentage at the younger ages.

In the four census regions, the region with the oldest median age was the Northeast (39.2), followed by the Midwest (37.7), the South (37.0), and the West (35.6).⁴ Table 3 shows the variation in the distribution of population across

⁴ The Northeast region includes Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont. The Midwest includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin. The South includes Alabama, Arkansas, Delaware, the District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia. The West includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming.

Figure 4.

Age Distribution and Median Age: 1960 to 2010(In percent. For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)

Sources: U.S. Census Bureau, 2010 Census Summary File 1, Census 2000 Summary File 1, 1990 Census Summary File 2C, 1980 Census Summary File 2C, 1970 Census of Population, Vol. 1, Characteristics of the Population, Chapter B, Table 50, and 1960 Census of Population, Vol. 1, Characteristics of the Population, Chapter C, Table 156.

four age groups (under 18, 18 to 44, 45 to 64, and 65 and over). Comparing the percentages by age group shows that the West contains the largest percentages in the age groups under 18 and 18 to 44 (24.9 percent and 37.8 percent, respectively), while the Northeast contains the largest percentages in the age groups 45 to 64 and 65 and over (27.7 percent and 14.1 percent, respectively). The differences in distribution of the population across age groups accounts for the differences in median age across the regions.

All four regions had a sex ratio of less than 100, indicating more females than males.

The sex ratio also varies across regions. The Northeast has the lowest sex ratio (94.5 males per 100 females), followed by the South (96.1), the Midwest (96.8), and the West (99.3). All four regions had more females than males in their populations.

Maine and Vermont surpassed West Virginia and Florida as the states with the highest median age.

More variation in these distributions and measures can be seen when looking at state-level comparisons. As expected from the regional data, the states with the highest median ages are located largely in the Northeast, with the exception of West Virginia and Florida (Table 3 and Figure 5). In both 1990 and 2000, West Virginia and Florida had the highest median age of all states. This trend shifted in 2010 due to increases in median age between 2000 and 2010 for the states of Maine, Vermont, and New Hampshire. These three states had the largest increases in median age between 2000 and 2010, with an increase of 3.8 years in Vermont, 4.0 years in New Hampshire, and 4.1 years in Maine. Maine and Vermont surpassed West Virginia and Florida as the states with the highest median age.

There were seven states with a median age over 40 years.

The five states with the highest median age in 2010 were Maine (42.7), Vermont (41.5), West Virginia (41.3), New Hampshire (41.1), and Florida (40.7). In all, there were seven states, the previous five plus Connecticut and Pennsylvania, with a median age of 40 or higher. This was a shift from earlier decades, when all states had a median age below 40. Despite these shifts in median age, however, Florida and West Virginia remained the states with the highest percentage of the population age 65 and over, 17.3 percent and 16.0 percent, respectively.

Utah remained the state with the lowest median age.

In contrast, the states with the lowest median age (excluding the District of Columbia) remained the same as they were in 2000: Utah (29.2), Texas (33.6), Alaska (33.8),

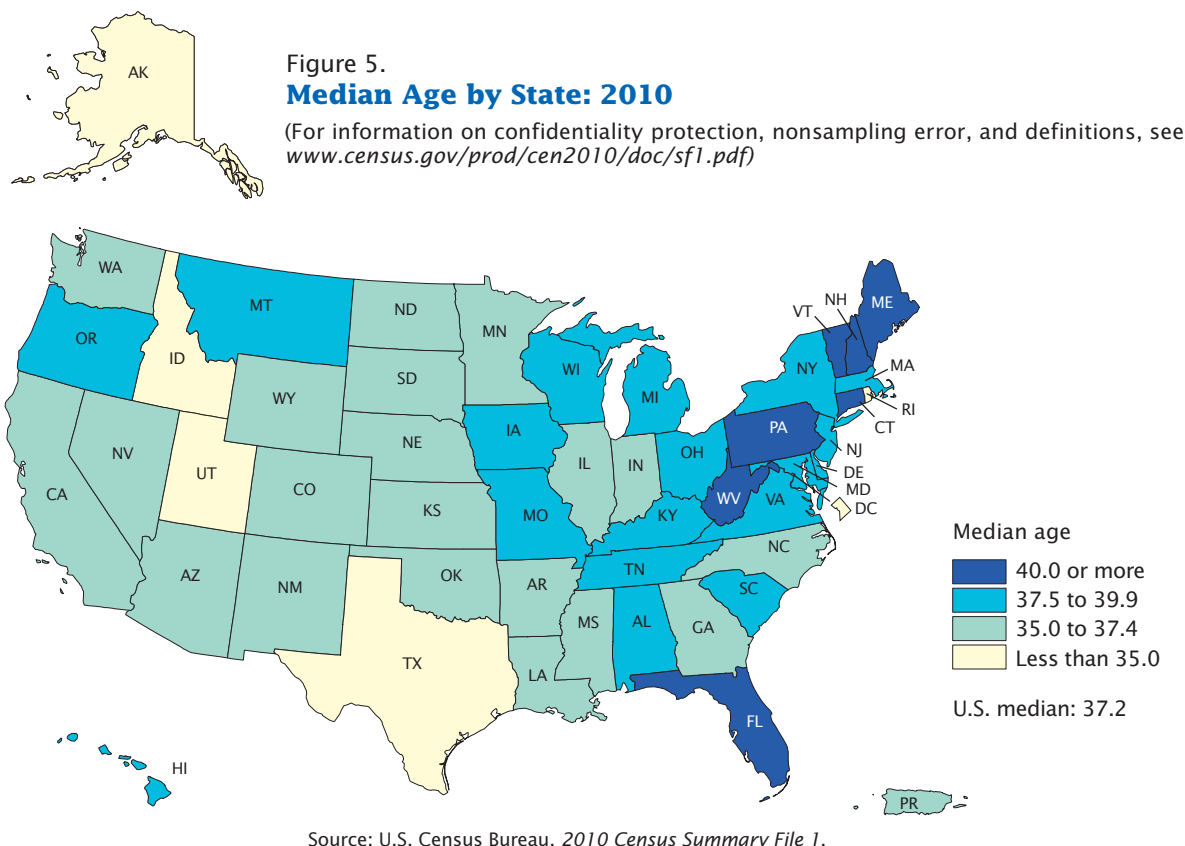
Table 3.
Population by Sex and Selected Age Groups for the United States, Regions, States, and Puerto Rico: 2010

(For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)

| Area | Both sexes | Male | Female | Sex ratio | Under 18 years | | 18 to 44 years | | 45 to 64 years | | 65 years and over | | Median age |
|--------------------------------|--------------------|--------------------|--------------------|-------------|-------------------|-------------|--------------------|-------------|-------------------|-------------|-------------------|-------------|-------------|
| | | | | | Number | Per-cent | Number | Per-cent | Number | Per-cent | Number | Per-cent | |
| United States | 308,745,538 | 151,781,326 | 156,964,212 | 96.7 | 74,181,467 | 24.0 | 112,806,642 | 36.5 | 81,489,445 | 26.4 | 40,267,984 | 13.0 | 37.2 |
| REGION | | | | | | | | | | | | | |
| Northeast | 55,317,240 | 26,869,408 | 28,447,832 | 94.5 | 12,333,192 | 22.3 | 19,873,499 | 35.9 | 15,305,716 | 27.7 | 7,804,833 | 14.1 | 39.2 |
| Midwest | 66,927,001 | 32,927,560 | 33,999,441 | 96.8 | 16,128,108 | 24.1 | 23,722,312 | 35.4 | 18,054,247 | 27.0 | 9,022,334 | 13.5 | 37.7 |
| South | 114,555,744 | 56,134,681 | 58,421,063 | 96.1 | 27,788,757 | 24.3 | 42,002,579 | 36.7 | 29,870,423 | 26.1 | 14,893,985 | 13.0 | 37.0 |
| West | 71,945,553 | 35,849,677 | 36,095,876 | 99.3 | 17,931,410 | 24.9 | 27,208,252 | 37.8 | 18,259,059 | 25.4 | 8,546,832 | 11.9 | 35.6 |
| STATE | | | | | | | | | | | | | |
| Alabama | 4,779,736 | 2,320,188 | 2,459,548 | 94.3 | 1,132,459 | 23.7 | 1,707,598 | 35.7 | 1,281,887 | 26.8 | 657,792 | 13.8 | 37.9 |
| Alaska | 710,231 | 369,628 | 340,603 | 108.5 | 187,378 | 26.4 | 270,980 | 38.2 | 196,935 | 27.7 | 54,938 | 7.7 | 33.8 |
| Arizona | 6,392,017 | 3,175,823 | 3,216,194 | 98.7 | 1,629,014 | 25.5 | 2,312,398 | 36.2 | 1,568,774 | 24.5 | 881,831 | 13.8 | 35.9 |
| Arkansas | 2,915,918 | 1,431,637 | 1,484,281 | 96.5 | 711,475 | 24.4 | 1,026,205 | 35.2 | 758,257 | 26.0 | 419,981 | 14.4 | 37.4 |
| California | 37,253,956 | 18,517,830 | 18,736,126 | 98.8 | 9,295,040 | 25.0 | 14,423,538 | 38.7 | 9,288,864 | 24.9 | 4,246,514 | 11.4 | 35.2 |
| Colorado | 5,029,196 | 2,520,662 | 2,508,534 | 100.5 | 1,225,609 | 24.4 | 1,913,620 | 38.1 | 1,340,342 | 26.7 | 549,625 | 10.9 | 36.1 |
| Connecticut | 3,574,097 | 1,739,614 | 1,834,483 | 94.8 | 817,015 | 22.9 | 1,231,474 | 34.5 | 1,019,049 | 28.5 | 506,559 | 14.2 | 40.0 |
| Delaware | 897,934 | 434,939 | 462,995 | 93.9 | 205,765 | 22.9 | 318,409 | 35.5 | 244,483 | 27.2 | 129,277 | 14.4 | 38.8 |
| District of Columbia | 601,723 | 284,222 | 317,501 | 89.5 | 100,815 | 16.8 | 292,419 | 48.6 | 139,680 | 23.2 | 68,809 | 11.4 | 33.8 |
| Florida | 18,801,310 | 9,189,355 | 9,611,955 | 95.6 | 4,002,091 | 21.3 | 6,460,456 | 34.4 | 5,079,161 | 27.0 | 3,259,602 | 17.3 | 40.7 |
| Georgia | 9,687,653 | 4,729,171 | 4,958,482 | 95.4 | 2,491,552 | 25.7 | 3,703,257 | 38.2 | 2,460,809 | 25.4 | 1,032,035 | 10.7 | 35.3 |
| Hawaii | 1,360,301 | 681,243 | 679,058 | 100.3 | 303,818 | 22.3 | 492,018 | 36.2 | 369,327 | 27.2 | 195,138 | 14.3 | 38.6 |
| Idaho | 1,567,582 | 785,324 | 782,258 | 100.4 | 429,072 | 27.4 | 554,992 | 35.4 | 388,850 | 24.8 | 194,668 | 12.4 | 34.6 |
| Illinois | 12,830,632 | 6,292,276 | 6,538,356 | 96.2 | 3,129,179 | 24.4 | 4,748,154 | 37.0 | 3,344,086 | 26.1 | 1,609,213 | 12.5 | 36.6 |
| Indiana | 6,483,802 | 3,189,737 | 3,294,065 | 96.8 | 1,608,298 | 24.8 | 2,318,485 | 35.8 | 1,715,911 | 26.5 | 841,108 | 13.0 | 37.0 |
| Iowa | 3,046,355 | 1,508,319 | 1,538,036 | 98.1 | 727,993 | 23.9 | 1,052,998 | 34.6 | 812,476 | 26.7 | 452,888 | 14.9 | 38.1 |
| Kansas | 2,853,118 | 1,415,408 | 1,437,710 | 98.4 | 726,939 | 25.5 | 1,012,552 | 35.5 | 737,511 | 25.8 | 376,116 | 13.2 | 36.0 |
| Kentucky | 4,339,367 | 2,134,952 | 2,204,415 | 96.8 | 1,023,371 | 23.6 | 1,555,679 | 35.9 | 1,182,090 | 27.2 | 578,227 | 13.3 | 38.1 |
| Louisiana | 4,533,372 | 2,219,292 | 2,314,080 | 95.9 | 1,118,015 | 24.7 | 1,667,563 | 36.8 | 1,189,937 | 26.2 | 557,857 | 12.3 | 35.8 |
| Maine | 1,328,361 | 650,056 | 678,305 | 95.8 | 274,533 | 20.7 | 432,072 | 32.5 | 410,676 | 30.9 | 211,080 | 15.9 | 42.7 |
| Maryland | 5,773,552 | 2,791,762 | 2,981,790 | 93.6 | 1,352,964 | 23.4 | 2,114,974 | 36.6 | 1,597,972 | 27.7 | 707,642 | 12.3 | 38.0 |
| Massachusetts | 6,547,629 | 3,166,628 | 3,381,001 | 93.7 | 1,418,923 | 21.7 | 2,410,178 | 36.8 | 1,815,804 | 27.7 | 902,724 | 13.8 | 39.1 |
| Michigan | 9,883,640 | 4,848,114 | 5,035,526 | 96.3 | 2,344,068 | 23.7 | 3,416,012 | 34.6 | 2,762,030 | 27.9 | 1,361,530 | 13.8 | 38.9 |
| Minnesota | 5,303,925 | 2,632,132 | 2,671,793 | 98.5 | 1,284,063 | 24.2 | 1,899,479 | 35.8 | 1,437,262 | 27.1 | 683,121 | 12.9 | 37.4 |
| Mississippi | 2,967,297 | 1,441,240 | 1,526,057 | 94.4 | 755,555 | 25.5 | 1,067,034 | 36.0 | 764,301 | 25.8 | 380,407 | 12.8 | 36.0 |
| Missouri | 5,988,927 | 2,933,477 | 3,055,450 | 96.0 | 1,425,436 | 23.8 | 2,113,347 | 35.3 | 1,611,850 | 26.9 | 838,294 | 14.0 | 37.9 |
| Montana | 989,415 | 496,667 | 492,748 | 100.8 | 223,563 | 22.6 | 330,420 | 33.4 | 288,690 | 29.2 | 146,742 | 14.8 | 39.8 |
| Nebraska | 1,826,341 | 906,296 | 920,045 | 98.5 | 459,221 | 25.1 | 648,541 | 35.5 | 471,902 | 25.8 | 246,677 | 13.5 | 36.2 |
| Nevada | 2,700,551 | 1,363,616 | 1,336,935 | 102.0 | 665,008 | 24.6 | 1,019,158 | 37.7 | 692,026 | 25.6 | 324,359 | 12.0 | 36.3 |
| New Hampshire | 1,316,470 | 649,394 | 667,076 | 97.3 | 287,234 | 21.8 | 446,764 | 33.9 | 404,204 | 30.7 | 178,268 | 13.5 | 41.1 |
| New Jersey | 8,791,894 | 4,279,600 | 4,512,294 | 94.8 | 2,065,214 | 23.5 | 3,115,326 | 35.4 | 2,425,361 | 27.6 | 1,185,993 | 13.5 | 39.0 |
| New Mexico | 2,059,179 | 1,017,421 | 1,041,758 | 97.7 | 518,672 | 25.2 | 719,307 | 34.9 | 548,945 | 26.7 | 272,255 | 13.2 | 36.7 |
| New York | 19,378,102 | 9,377,147 | 10,000,955 | 93.8 | 4,324,929 | 22.3 | 7,252,871 | 37.4 | 5,182,359 | 26.7 | 2,617,943 | 13.5 | 38.0 |
| North Carolina | 9,535,483 | 4,645,492 | 4,889,991 | 95.0 | 2,281,635 | 23.9 | 3,512,362 | 36.8 | 2,507,407 | 26.3 | 1,234,079 | 12.9 | 37.4 |
| North Dakota | 672,591 | 339,864 | 332,727 | 102.1 | 149,871 | 22.3 | 246,767 | 36.7 | 178,476 | 26.5 | 97,477 | 14.5 | 37.0 |
| Ohio | 11,536,504 | 5,632,156 | 5,904,348 | 95.4 | 2,730,751 | 23.7 | 3,989,281 | 34.6 | 3,194,457 | 27.7 | 1,622,015 | 14.1 | 38.8 |
| Oklahoma | 3,751,351 | 1,856,977 | 1,894,374 | 98.0 | 929,666 | 24.8 | 1,348,878 | 36.0 | 966,093 | 25.8 | 506,714 | 13.5 | 36.2 |
| Oregon | 3,831,074 | 1,896,002 | 1,935,072 | 98.0 | 866,453 | 22.6 | 1,382,447 | 36.1 | 1,048,641 | 27.4 | 533,533 | 13.9 | 38.4 |
| Pennsylvania | 12,702,379 | 6,190,363 | 6,512,016 | 95.1 | 2,792,155 | 22.0 | 4,388,169 | 34.5 | 3,562,748 | 28.0 | 1,959,307 | 15.4 | 40.1 |
| Rhode Island | 1,052,567 | 508,400 | 544,167 | 93.4 | 223,956 | 21.3 | 383,791 | 36.5 | 292,939 | 27.8 | 151,881 | 14.4 | 39.4 |
| South Carolina | 4,625,364 | 2,250,101 | 2,375,263 | 94.7 | 1,080,474 | 23.4 | 1,669,793 | 36.1 | 1,243,223 | 26.9 | 631,874 | 13.7 | 37.9 |
| South Dakota | 814,180 | 407,381 | 406,799 | 100.1 | 202,797 | 24.9 | 280,080 | 34.4 | 214,722 | 26.4 | 116,581 | 14.3 | 36.9 |
| Tennessee | 6,346,105 | 3,093,504 | 3,252,601 | 95.1 | 1,496,001 | 23.6 | 2,284,491 | 36.0 | 1,712,151 | 27.0 | 853,462 | 13.4 | 38.0 |
| Texas | 25,145,561 | 12,472,280 | 12,673,281 | 98.4 | 6,865,824 | 27.3 | 9,644,824 | 38.4 | 6,033,027 | 24.0 | 2,601,886 | 10.3 | 33.6 |
| Utah | 2,763,885 | 1,388,317 | 1,375,568 | 100.9 | 871,027 | 31.5 | 1,096,191 | 39.7 | 547,205 | 19.8 | 249,462 | 9.0 | 29.2 |
| Vermont | 625,741 | 308,206 | 317,535 | 97.1 | 129,233 | 20.7 | 212,854 | 34.0 | 192,576 | 30.8 | 91,078 | 14.6 | 41.5 |
| Virginia | 8,001,024 | 3,925,983 | 4,075,041 | 96.3 | 1,853,677 | 23.2 | 3,001,446 | 37.5 | 2,168,964 | 27.1 | 976,937 | 12.2 | 37.5 |
| Washington | 6,724,540 | 3,349,707 | 3,374,833 | 99.3 | 1,581,354 | 23.5 | 2,492,139 | 37.1 | 1,823,370 | 27.1 | 827,677 | 12.3 | 37.3 |
| West Virginia | 1,852,994 | 913,586 | 939,408 | 97.3 | 387,418 | 20.9 | 627,191 | 33.8 | 540,981 | 29.2 | 297,404 | 16.0 | 41.3 |
| Wisconsin | 5,686,986 | 2,822,400 | 2,864,586 | 98.5 | 1,339,492 | 23.6 | 1,996,616 | 35.1 | 1,573,564 | 27.7 | 777,314 | 13.7 | 38.5 |
| Wyoming | 563,626 | 287,437 | 276,189 | 104.1 | 135,402 | 24.0 | 201,044 | 35.7 | 157,090 | 27.9 | 70,090 | 12.4 | 36.8 |
| Puerto Rico | 3,725,789 | 1,785,171 | 1,940,618 | 92.0 | 903,295 | 24.2 | 1,351,005 | 36.3 | 929,491 | 24.9 | 541,998 | 14.5 | 36.9 |

Note: Sex ratio is calculated as the number of males per 100 females.

Source: U.S. Census Bureau, 2010 Census Summary File 1.



and Idaho (34.6). Among the states, Utah had the highest percentage of its population under age 18 (31.5 percent), which contributed to its low median age. Utah remained the only state with a median age under 30. All states experienced an increase in median age when compared with 2000—a further indication of population aging. The District of Columbia experienced a decrease in median age, going from 34.6 years to 33.8 years. In the District of Columbia, almost half (48.6 percent) of the 2010 Census population was ages 18 to 44.

Sex ratios were higher in Western states and lower in Northeastern states.

Table 3 contains the sex ratio for each state. There were ten states with more males than females in the population, indicated by a sex ratio greater than 100. These states were concentrated in the West and Midwest: Alaska (108.5 males per 100 females), Wyoming (104.1), North Dakota (102.1), Nevada (102.0), Utah (100.9), Montana (100.8), Colorado (100.5), Idaho (100.4), Hawaii (100.3), and South Dakota (100.1). In contrast, the five states with the lowest sex ratios (excluding the District of

Columbia from the ranking) were concentrated in the Northeast and South: Rhode Island (93.4 males per 100 females), Maryland (93.6), Massachusetts (93.7), New York (93.8), and Delaware (93.9). The District of Columbia had the lowest sex ratio, at 89.5 males per 100 females.

Counties with lower sex ratios were found in Northeastern states, while counties with higher sex ratios were found in Western states.

Data for age and sex were also evaluated for every county in the

United States.⁵ These sex ratios are illustrated in Figure 6, which provides a map of sex ratios by county. From this map, it is evident that counties in Northeastern and Southern states tend to have lower sex ratios, while counties in Western and Midwestern states tend to have higher sex ratios. In 2010, Alaska was the only state where males outnumbered females in every county. In 2000, Alaska, Hawaii, and Nevada had a greater number of males than females in every county. In 2010, three states had a sex ratio below 100 in every county: Delaware, Maine, and Rhode Island. Both Delaware and Rhode Island had sex ratios that were below the national level (96.7) in every county.

Compared to 2000, there were fewer counties in 2010 where the female population outnumbered the male population.

Of the 3,143 total counties in the United States, 1,096 of these (34.9 percent) had a sex ratio that was less than the national sex ratio of 96.7. In all, there were a total of 2,089 counties (66.5 percent) with a sex ratio below 100, indicating that the female population in the county outnumbered the male population. This is a decrease from what was seen in 2000, when

⁵ The primary legal divisions of most states are termed "counties." In Louisiana, these divisions are known as parishes. In Alaska, which has no counties, the statistically equivalent entities are census areas, city and boroughs (as in Juneau City and Borough), a municipality (Anchorage), and organized boroughs. Census areas are delineated cooperatively for data presentation purposes by the state of Alaska and the U.S. Census Bureau. In four states (Maryland, Missouri, Nevada, and Virginia), there are one or more incorporated places that are independent of any county organization and thus constitute primary divisions of their states; these incorporated places are known as "independent cities" and are treated as equivalent to counties for data presentation purposes. The District of Columbia has no primary divisions, and the entire area is considered equivalent to a county and a state for data presentation purposes.

73 percent of counties had a sex ratio less than 100.

The county with the highest sex ratio was Crowley County, Colorado, with a sex ratio of 258.6, indicating that there were more than twice as many men as women in the county. This high sex ratio results from the presence of a state prison in Crowley County. The lowest sex ratio was found in Pulaski County, Georgia, with a sex ratio of 76.1. This low sex ratio is partly due to the presence of a state prison for women in Pulaski County. The total population of each of these counties, however, was less than 12,500 people.

Among counties with at least 100,000 people, there were three counties with a sex ratio greater than 110: Kings County, California (129.6), Onslow County, North Carolina (115.7), and Pinal County, Arizona (110.4). In both Kings County and Pinal County, the high sex ratios are due to the presence of multiple correctional facilities with majority male populations, while Onslow County owes its high sex ratio to the presence of a large Marine Corps base that houses a mostly male population. The lowest sex ratios among counties with at least 100,000 people were found in Hampshire County, Massachusetts (88.0), Bronx County, New York (88.3), and New York County, New York (88.3). In Hampshire County, the low sex ratio is influenced by the presence of several colleges, two of which are women's colleges.

County-level median ages followed patterns seen at the state level.

There was also variation at the county level in the median age. Figure 7 provides a map of median age by county for all counties in the United States. While median age varied significantly among counties,

patterns emerge that are consistent with findings reported earlier. For example, counties in Florida, New England, and the Appalachian Mountain area tend to have higher median ages, along with a band of counties in the Great Plains and Pacific Northwest. Counties with lower median ages are found clustered along the United States–Mexico border and within the states of Utah and Alaska.

The number of counties with a median age over 40 grew, while those with a median age less than 30 declined between 2000 and 2010.

Of the country's 3,143 counties, there were 1,683 counties with a median age over 40. This is an increase of more than double from Census 2000, where 734 counties were found to have a median age over 40. In contrast, there were only 93 counties with a median age below 30, compared with 131 counties in 2000. The county with the highest median age was Sumter County, Florida (62.7), a county with a population of just under 93,500, which is home to a large, age-restricted retirement community. The lowest median age was found in the Wade Hampton Census Area, Alaska (21.9), a county with a population of less than 7,500.

Among counties with a population of at least 100,000, the counties with the highest median ages were found in Florida.

Examining counties with a population of at least 100,000 shows that three counties, all in Florida, had a median age over 50: Charlotte (55.9), Citrus (54.0), and Sarasota (52.5). These were also the counties with the highest median ages in 2000. Counties with a low median age were consistent between 2000 and 2010 as well. The lowest median ages were

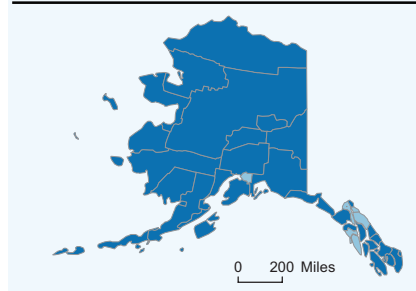


Figure 6.
Sex Ratio by County: 2010

(For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)

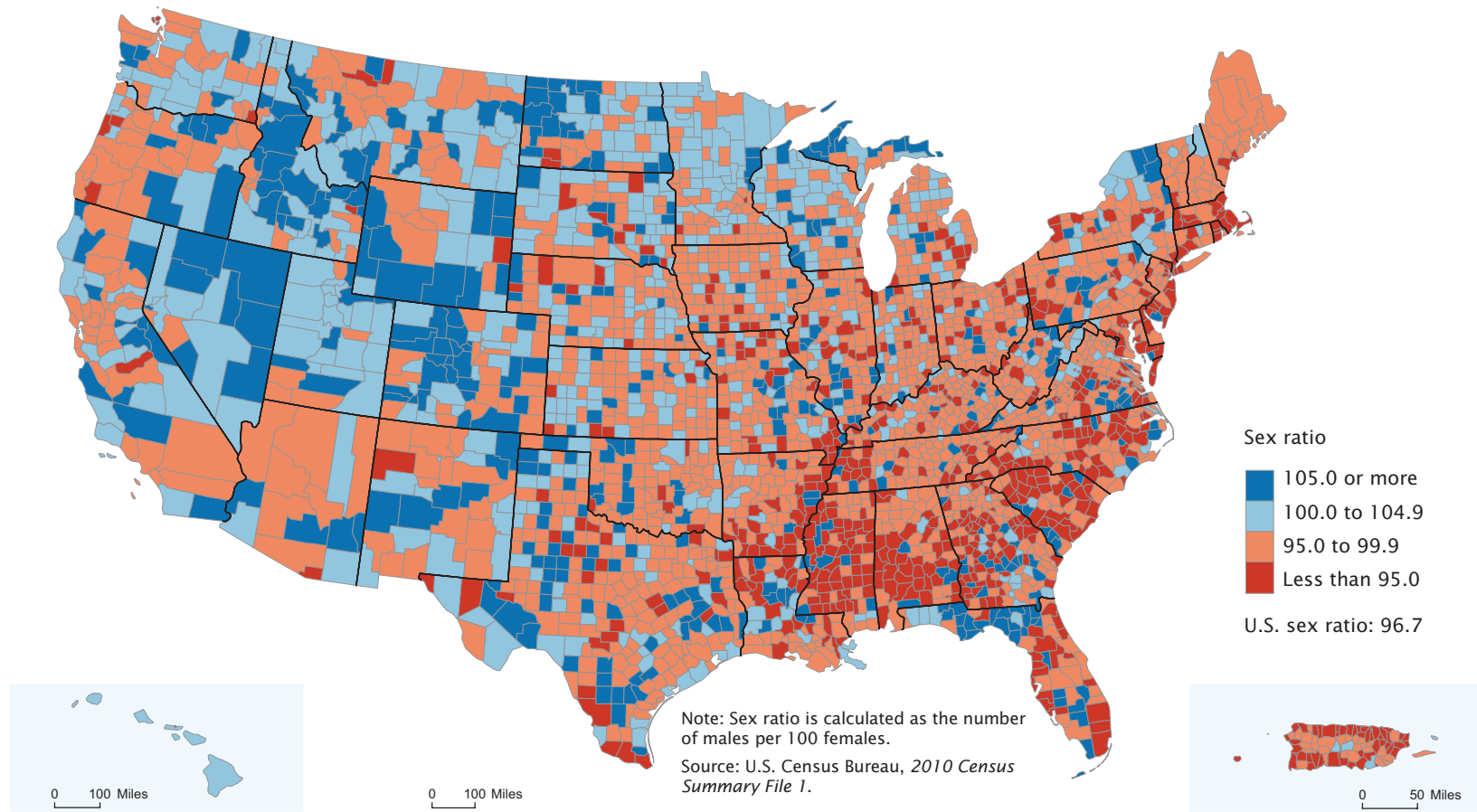
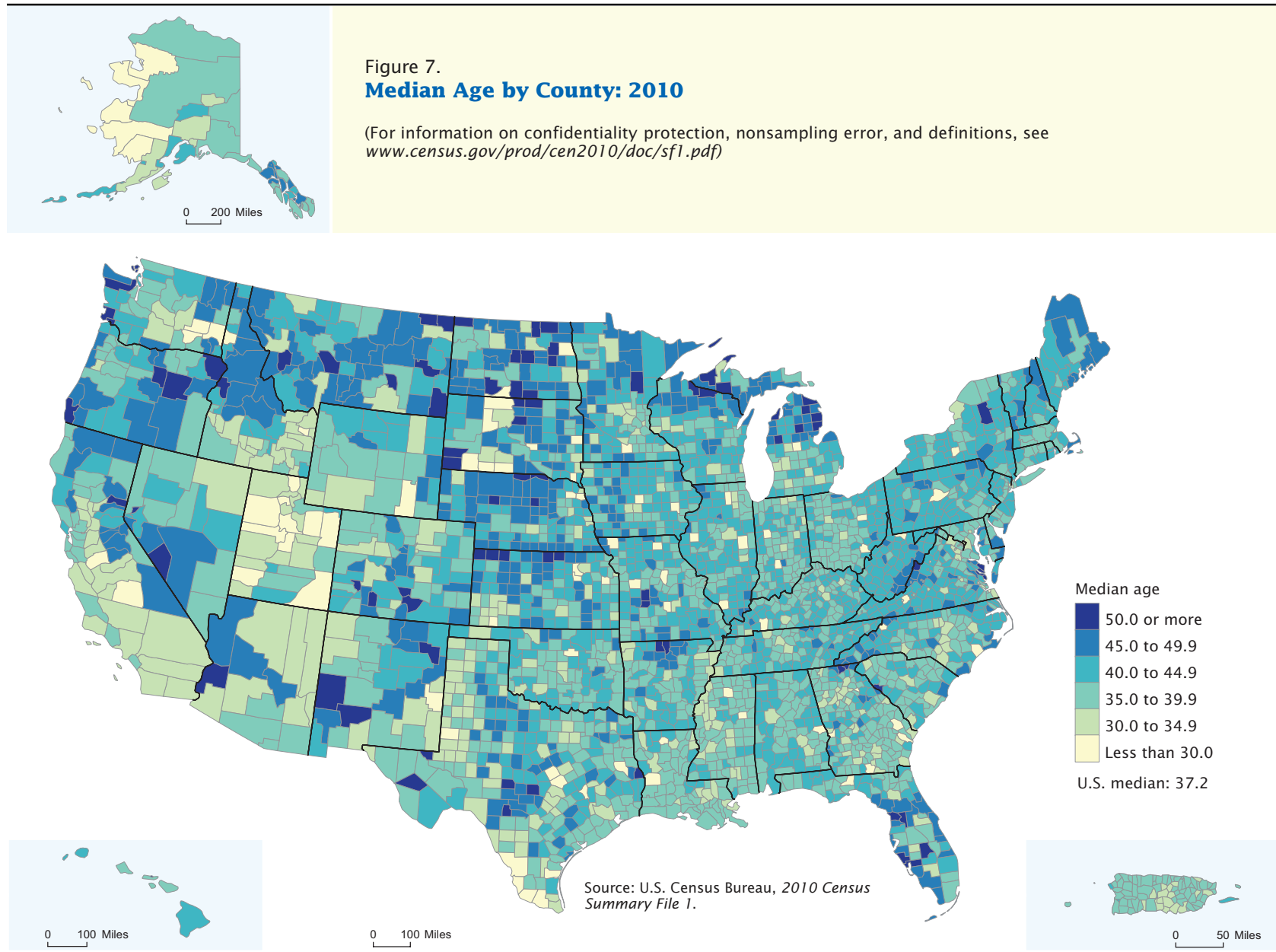


Figure 7.
Median Age by County: 2010

(For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)



found in Brazos County, Texas (24.5), Utah County, Utah (24.6), Cache County, Utah (25.5), Onslow County, North Carolina (25.7), and Clarke County, Georgia (25.9). Three of these counties contain large universities, which drive the low median age in each county. Brazos County, Texas, is home to Texas A&M University; Utah County, Utah, contains Brigham Young University; and the University of Georgia is located in Clarke County, Georgia. As mentioned previously, Onslow County, North Carolina, is home to a large Marine Corps base with a primarily young, male population. The presence of this base contributes to the low median age and high sex ratio in the county. With the exception of Cache County, Utah, which was below 100,000 in population in 2000, all of these counties were also in the lowest five for median age in 2000 as well.

Among places of 100,000 or more population, the places with the highest and the lowest sex ratio were both in Florida.

Table 4 provides a list of the ten places (among places with a population of 100,000 or more) with the highest and lowest sex ratio in 2010.⁶ The highest sex ratio was found in Fort Lauderdale, Florida (111.8), followed by Tempe, Arizona (108.6), and Wichita Falls, Texas (107.5). Of the top ten places with the highest sex ratio, six are in the West, with the remaining four in Southern states. As mentioned previously, both Utah and Washington were among the states with the highest sex ratios, and both states contained a place with a sex ratio among the top ten places: Salt Lake City, Utah, with a sex ratio of 105.3

⁶ The 2010 Census showed 282 places in the United States with 100,000 or more population. They included 273 incorporated places (including 5 consolidated cities) and 9 census designated places (CDPs) that were not legally incorporated.

Table 4.

Ten Places With the Highest and Lowest Sex Ratio: 2010

(For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)

| Place ¹ | Both sexes | Male | Female | Sex ratio |
|-------------------------------|------------|---------|---------|-----------|
| HIGHEST SEX RATIO | | | | |
| Fort Lauderdale, FL | 165,521 | 87,387 | 78,134 | 111.8 |
| Tempe, AZ | 161,719 | 84,200 | 77,519 | 108.6 |
| Wichita Falls, TX | 104,553 | 54,172 | 50,381 | 107.5 |
| Norfolk, VA | 242,803 | 125,797 | 117,006 | 107.5 |
| Paradise CDP, NV | 223,167 | 115,508 | 107,659 | 107.3 |
| Columbia, SC | 129,272 | 66,532 | 62,740 | 106.0 |
| Salt Lake City, UT | 186,440 | 95,627 | 90,813 | 105.3 |
| Santa Ana, CA | 324,528 | 165,752 | 158,776 | 104.4 |
| Costa Mesa, CA | 109,960 | 55,968 | 53,992 | 103.7 |
| Everett, WA | 103,019 | 52,392 | 50,627 | 103.5 |
| LOWEST SEX RATIO | | | | |
| Pembroke Pines, FL | 154,750 | 71,515 | 83,235 | 85.9 |
| Jackson, MS | 173,514 | 80,615 | 92,899 | 86.8 |
| Miami Gardens, FL | 107,167 | 50,121 | 57,046 | 87.9 |
| Birmingham, AL | 212,237 | 99,337 | 112,900 | 88.0 |
| Shreveport, LA | 199,311 | 93,354 | 105,957 | 88.1 |
| High Point, NC | 104,371 | 49,002 | 55,369 | 88.5 |
| Winston-Salem, NC | 229,617 | 107,878 | 121,739 | 88.6 |
| Montgomery, AL | 205,764 | 96,687 | 109,077 | 88.6 |
| Greensboro, NC | 269,666 | 126,793 | 142,873 | 88.7 |
| Mobile, AL | 195,111 | 91,783 | 103,328 | 88.8 |

¹ Places of 100,000 or more total population. The 2010 Census showed 282 places in the United States with 100,000 or more population. They included 273 incorporated places (including 5 consolidated cities) and 9 census designated places (CDPs) that were not legally incorporated.

Source: U.S. Census Bureau, 2010 Census Summary File 1.

and Everett, Washington, with a sex ratio of 103.5.

Interestingly, the place with the highest sex ratio and the place with the lowest sex ratio were found in Florida. The highest sex ratio was found in Fort Lauderdale, Florida (111.8), while the lowest sex ratio was found in Pembroke Pines, Florida (85.9). All ten of the places with the lowest sex ratios were found in Southern states. The list of the lowest sex ratios included several places from the same states, with three places each from Alabama and North Carolina, and two from Florida.

Among places with a population of 100,000 or more, five of the ten places with the highest median ages were located in Florida.

The ten places with a population of 100,000 or more with the highest median ages were located in

the South and West regions (Table 5). Scottsdale, Arizona, had the highest median age at 45.4 years—a value 8 years higher than the national median age. Of the remaining places with the highest median age, five were found in Florida and two were in California.

Florida also had two places that were included on the list of places with the lowest median age: Gainesville, Florida (24.9), and Tallahassee, Florida (26.1). The place with the lowest median age was found in Provo, Utah (23.3), which is located in the state with the lowest median age overall. All three of these places were home to prominent universities, which directly contributed to their low median age. Provo, Utah, located in Utah County, as mentioned earlier, is the home of Brigham Young University. Gainesville, Florida, is the home of the University of Florida, while Tallahassee, Florida, is home

Table 5.

Ten Places With the Highest and Lowest Median Age: 2010

(For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)

| Place ¹ | Median age (years) |
|--|--------------------|
| HIGHEST MEDIAN AGE | |
| Scottsdale, AZ | 45.4 |
| Clearwater, FL | 43.8 |
| Cape Coral, FL | 42.4 |
| Fort Lauderdale, FL | 42.2 |
| Hialeah, FL | 42.2 |
| St. Petersburg, FL | 41.6 |
| Thousand Oaks, CA | 41.5 |
| Urban Honolulu CDP, HI | 41.3 |
| Torrance, CA | 41.3 |
| Centennial City, CO | 41.1 |
| LOWEST MEDIAN AGE | |
| Provo, UT | 23.3 |
| Gainesville, FL | 24.9 |
| Athens-Clarke County unified government, GA. | 25.9 |
| Tallahassee, FL | 26.1 |
| Columbia, MO | 26.8 |
| Killeen, TX | 27.1 |
| Denton, TX | 27.1 |
| Ann Arbor, MI | 27.8 |
| Laredo, TX | 27.9 |
| Tempe, AZ | 28.1 |

¹ Places of 100,000 or more total population. The 2010 Census showed 282 places in the United States with 100,000 or more population. They included 273 incorporated places (including 5 consolidated cities) and 9 census designated places (CDPs) that were not legally incorporated.

Source: U.S. Census Bureau, *2010 Census Summary File 1*.

to both Florida State University and Florida A&M University. In all, nine of the ten places on the list of the places with the lowest median age contain large universities, with the remaining place, Killeen, Texas, home to a large military base. Three places in Texas are on the list of the ten lowest median ages.

ADDITIONAL FINDINGS ON AGE AND SEX

At what age were there almost twice as many women as men?

In the 2010 Census, there were approximately twice as many women as men at age 89 (361,309 compared with 176,689, respectively). This point occurs about 4 years older than it did in 2000, and 6 years older than it did in 1990. This increase is further evidence of the narrowing gap in mortality between men and women occurring at the older ages.

What are age heaping and digit preference?

The tendency for respondents to report certain ages at the expense of other ages is called age heaping. This is also referred to as digit preference, which is the preference for certain ages, such as those ending in "0" or "5." Age preference can also include preference for a particular age, like 29, 65, 85 or 100. This phenomenon varies across cultures and is impacted by data collection methods. The Census Bureau strives to reduce age heaping by collecting both age and date of birth information. Overall, age heaping did not appear to be a concern at the national level in Census 2000.⁷ Early evaluations of the 2010 Census data show similar results.

⁷ For more information, see Kirsten West, "Did Proxy Respondents Cause Age Heaping in Census 2000." Paper presented at the Annual Meeting of the American Statistical Association, August 7–11, 2005.

What drove the overall decline in the age dependency ratio?

The age dependency ratio provides a very rough approximation of economic dependency in a population by dividing the dependent-age population (children and older adults) by the working-age population. It is often derived as the number of people in the "dependent" age categories (under age 18 and 65 and over) per 100 working-age people (18 to 64). This ratio can be separated into two parts, the old-age dependency ratio (65 and over divided by the working-age population) and the child dependency ratio (under-18 population divided by the working-age population).

At the national level, the total age dependency ratio declined from 61.6 in 2000 to 58.9 in 2010, indicating that there were 2.7 fewer "dependent-age" people for every 100 working-age people. However, this overall decline masks the differing trends occurring in the younger and older population. When evaluating the two dependency ratios separately, the child dependency ratio declined by 3.3 (from 41.5 in 2000 to 38.2 in 2010) while the old-age dependency ratio increased slightly by 0.6 (20.1 in 2000 to 20.7 in 2010).

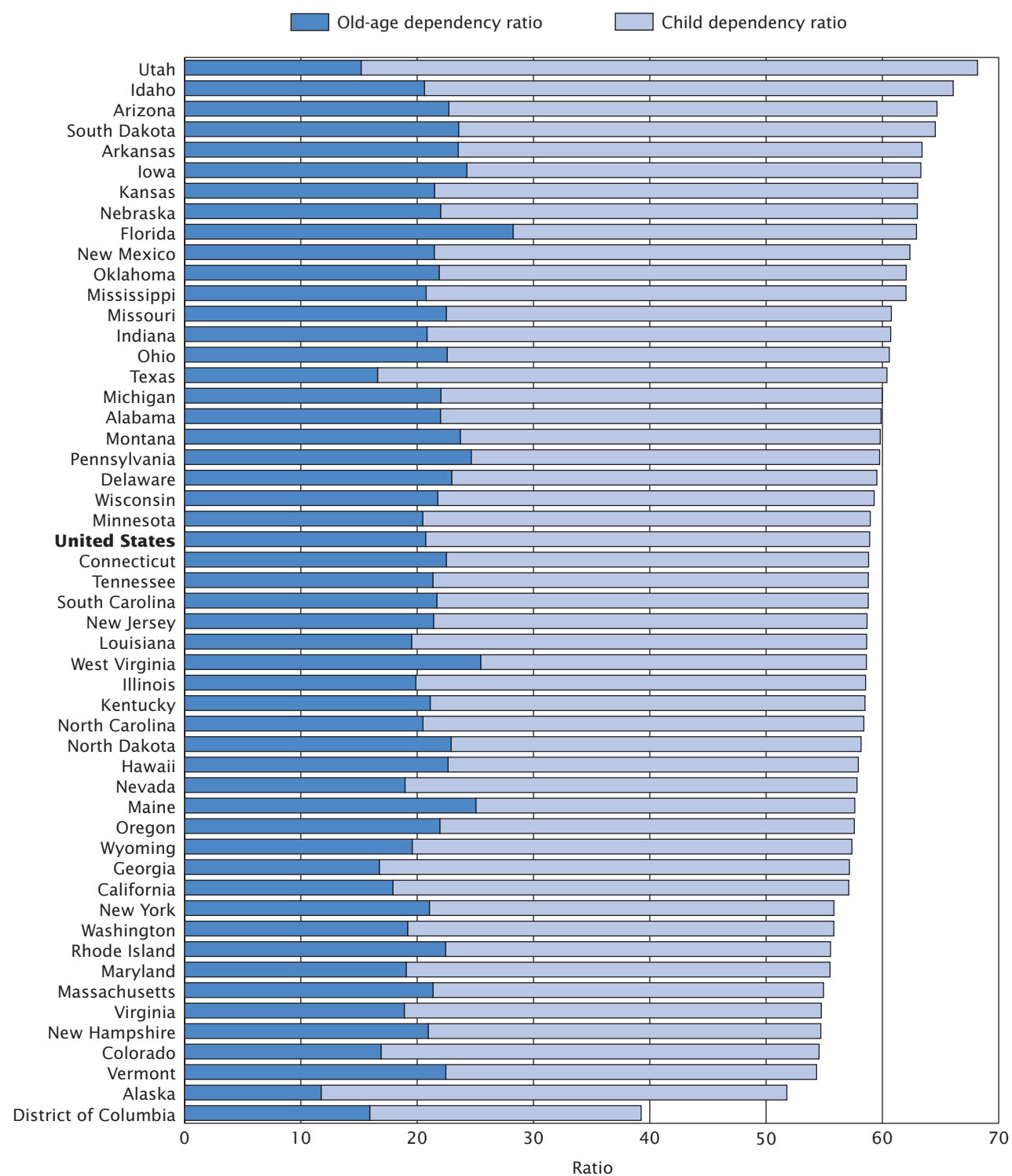
How does the dependency ratio differ by state?

Dependency ratios also varied from state to state, mirroring trends in median age by state that were discussed earlier. Figure 8 presents dependency ratios for every state, decomposing the total dependency ratio into its two parts (the old-age dependency ratio and the child dependency ratio). States are ranked according to their total dependency ratios. As is evident in Figure 8, Utah was the state with the highest total dependency ratio, and it also had the highest child dependency ratio. This is not surprising, given

Figure 8.

Age Dependency Ratios by State: 2010

(For information on confidentiality protection, nonsampling error, and definitions, see www.census.gov/prod/cen2010/doc/sf1.pdf)



Note: Total bar length represents the total dependency ratio, which is the number of children (ages 0–17) and older adults (ages 65 and over) per 100 people of working age (ages 18–64) in the state.

Source: U.S. Census Bureau, 2010 Census Summary File 1.

that Utah was the state with the lowest median age, as mentioned previously. The lowest child dependency ratio was found in Vermont, a state that also had a high median age. Excluding the District of Columbia, the state with the lowest total dependency ratio was Alaska. Alaska was also the state with the lowest old-age dependency ratio, while the state with the highest old-age dependency ratio was Florida, again matching trends in median age mentioned previously for these states. The District of Columbia had the lowest dependency ratio overall.

ABOUT THE 2010 CENSUS

Why was the 2010 Census conducted?

The U.S. Constitution mandates that a census be taken in the United States every 10 years. This is required in order to determine the number of seats each state is to receive in the U.S. House of Representatives. Age data are used to determine the voting age population (age 18 and older) for use in the legislative redistricting process.

Why did the 2010 Census ask the questions on age and sex?

The Census Bureau collects data on age and sex to support a variety of legislative and program requirements. These data are also used to aid in allocating funds from federal programs, in particular to programs targeting specific age groups. For example, age data are used to calculate the proportion of school-aged children in each district in order to properly allocate funds for education.

How are age and sex data beneficial?

All levels of government need information on age and sex to implement and evaluate programs, such as the Equal Employment Opportunity Act, the Civil Rights Act, the Women's Educational Equity Act, the Older Americans Act, the Juvenile Justice and Delinquency Prevention Act, and the Job Training Partnership Act. Age and sex data are used by the Department of Veterans Affairs, the Department of Education, the Department of Health and Human Services, and the Equal Employment Opportunity Commission, among others, to aid in planning and development of services.

Other equally important uses for census age and sex data are in planning adequate schools for the school age population and to determine funding distributions for schools and planning for numerous social services such as highways, hospitals, health services, and services for the older population. Census age data are also an important source of information on population aging, such as measurement of people eligible for Social Security and Medicare benefits. In addition to these public uses of census data, census data can also be used by private organizations. For example, census data can help researchers studying trends related to mortality and population aging or help small business owners in planning where to best locate their businesses to fit the needs of the community.

FOR MORE INFORMATION

For more information on age and sex in the United States, visit the U.S. Census Bureau's Internet sites at <www.census.gov/population/www/socdemo/age/> and <www.census.gov/population/www/socdemo/women.html>.

Data on age and sex from the *2010 Census Summary File 1* provide information at the state level and below and are available on the Internet at <factfinder2.census.gov/main.html> and on DVD. Information on confidentiality protection, nonsampling error, and definitions is available on the Census Bureau's Internet site at <www.census.gov/prod/cen2010/doc/sf1.pdf>.

Information on other population and housing topics is presented in the 2010 Census Briefs series, located on the U.S. Census Bureau's Web site at <www.census.gov/prod/cen2010/>. This series presents information about race, Hispanic origin, age, sex, household type, housing tenure, and people who reside in group quarters.

For more information about the 2010 Census, including data products, call the Customer Services Center at 1-800-923-8282. You can also visit the Census Bureau's Question and Answer Center at <ask.census.gov> to submit your questions online.

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Exhibit 4

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

Civil Action No. 3:14-cv-07770-PGS-LHG

Kars 4 Kids, Inc.

v.

America Can!

Rebuttal Expert Report of David A. Hall, CMA, CVA, CFE, MBA



A handwritten signature in blue ink, reading 'David A. Hall', is positioned above a horizontal line. The signature is cursive and fluid.

February 15, 2018

Highly Confidential – Outside Counsel Only

ALVAREZ & MARSAL DISPUTES AND INVESTIGATIONS, LLC

I. INTRODUCTION AND OVERVIEW

Scope of Retention and Qualifications

1. Alvarez & Marsal Disputes and Investigation, LLC (“A&M”) was retained by Orrick, Herrington & Sutcliffe LLP on behalf of Kars 4 Kids Inc. to read, review, evaluate and provide opinions on the expert report of Mr. Bryce Cook submitted on behalf of America Can!. Mr. Cook’s report and my assignment relate to the Kars 4 Kids Inc. v. America Can! Matter (the “Case”).
2. I am a Managing Director in the Denver office of A&M. I have a Master of Business Administration degree from the University of Texas at Austin and a Bachelor’s degree from the University of Michigan. I am a Certified Management Accountant, Certified Valuation Analyst, and a Certified Fraud Examiner. I have 30 years of experience analyzing the operations and financial condition of companies in many different industries and have extensive experience in the determination of economic damages and remedies in a variety of contexts including intellectual property cases. I have testified as a damages and accounting expert in state and federal courts as well as in arbitration proceedings. I have also served as an Arbitrator. I have presented at the National Contract Management Association, Rocky Mountain Intellectual Property & Technology Institute and other venues on accounting and damages topics. **Appendix A** provides my resume and **Appendix B** provides a list of matters in which I have given testimony in the last four years.
3. I have no opinions on infringement or any issues concerning liability. A&M is compensated for time worked on this matter at our hourly rates for each consultant. My hourly rate for this matter is \$475. Neither A&M’s compensation nor my compensation is contingent upon the outcome of this litigation or upon my opinions.

Information Considered

4. In performing the analysis described in this Report, I reviewed and relied upon a number of information sources including legal filings in the Case, information identified in the expert report of Mr. Bryce Cook, vehicle donation research, and deposition testimony. **Appendix C** contains a list of the documents and information I considered in forming the opinions expressed in this Report. To the extent that additional information is produced in this

litigation, either through ongoing discovery between the parties or related to any expert opinions offered by America Can! I will consider such information, and I may update my analysis and opinions expressed in this Report. I understand that I may also be asked to testify at trial, and I may prepare charts or other demonstrative exhibits based on the information reviewed and analyses performed.

II. BACKGROUND INFORMATION

Parties

5. Kars 4 Kids, Inc. (“Kars 4 Kids,” “K4K,” or “Plaintiff”) is a corporation organized under the laws of the state of New Jersey with its principal place of business in Lakewood, New Jersey. Kars 4 Kids is licensed to do business in the state of New Jersey and promotes its services and collects donations of used automobiles throughout the United States (“U.S.”). Kars 4 Kids has continuously promoted its charitable fundraising services by means of collecting and reselling used automobiles under the KARS 4 KIDS Marks since at least 1998.
6. Kars 4 Kids owns federal Registration Number 4,130,622, for the trademark 1-877-KARS-4-KIDS for “charitable fund raising services by means of collecting and reselling used automobiles.”¹
7. America Can! (“AC” or “Defendant”) is a Texas not-for-profit corporation with an address in Dallas, Texas. AC also accepts donations of used automobiles to support its charitable endeavors. AC claims that it is a charity helping children since 1985 and that in the late 1980s, it began to devote its efforts to creating a program aimed at aiding underprivileged youth with educational programs through funds raised by collecting and reselling used automobiles and watercraft at auction.

Plaintiff’s Legal Claims

8. Kars 4 Kids has brought this legal action to protect its rights and goodwill that it has accrued in the marks KARS 4 KIDS and 1-877-KARS-4-KIDS (together, the “KARS 4 KIDS Marks”), since at least as early as 1998. For over 20 years, Kars 4 Kids has

¹ Registered April 24, 2012.

expended considerable time and resources promoting, advertising, and using its KARS 4 KIDS Marks in the U.S.

9. Kars 4 Kids claims that without its knowledge, consent or authority AC has used the designation “Cars for Kids” (the “Cars for Kids Designation”) in connection with charitable fundraising services by collecting and reselling used automobiles.
10. Kars 4 Kids claims that it has priority over AC based on its common law rights in the KARS 4 KIDS Marks and the 1-877-KARS-4-KIDS Registration.
11. Kars 4 Kids claims that as a result of AC’s infringing conduct, there is a likelihood that prospective consumers interested in Kars 4 Kids’ charitable fundraising services will donate a used automobile to AC instead of Kars 4 Kids.

Defendant’s Counterclaims for Damages or Monetary Remedy

12. AC claims that since at least 1989, it has continuously and consistently used the Cars for Kids Designation in interstate commerce and in connection with its charitable fundraising services. AC alleges that Kars for Kids’ use of the KARS 4 KIDS Mark infringes AC’s rights in the “Cars for Kids Designation,” claiming that there is a likelihood that prospective consumers interested in AC’s charitable fundraising services will donate a used vehicle to Kars 4 Kids instead of AC.
13. Mr. Bryce Cook submitted an expert report on behalf of AC dated January 16, 2018 (the “Cook Report”). Mr. Cook’s assignment was “to determine the damages or monetary remedy resulting from the infringement of the “Cars for Kids” trademark by Kars for Kids Inc. [sic]”² The Cook Report has three sections—Introduction, Background, and Damages / Monetary Remedy.
14. The Cook Report’s Background section opines that since 2004 “. . . , K4K’s market entry and growth in each of AC’s markets, along with its high advertising spend, likely had an effect on AC’s donations and inability to return to previous levels.”³ The Background section also assumes “donations lost” by AC to Kars 4 Kids, stating that “with the loss of out-of-state donations, [AC’s] average auction/sales price per vehicle increased, thereby providing

² Cook Report, page 1. The Cook Report uses “K4K” for Kars 4 Kids and “CFK” for America Can! Cars for Kids.

³ Cook Report, pages 2-3.

some offset to the donations lost during that period.”⁴ The Cook Report concludes that “[AC] began using [the Cars for Kids Designation] first and preceded K4K in most states (based on when an organization first reported donations), . . .”⁵ Later in this section, he concludes that, “[AC’s] slower recovery and inability to regain its past level of donations appears to be due to K4K’s comparatively high advertising spend and significant donation growth in each location it entered.”⁶ Lastly, Mr. Cook alleges the existence of “evidence of consumer confusion in many of the donor comments contained in various K4K documents, . . .”⁷

15. The Cook Report’s Damages / Monetary Remedy section claims that based on a summary of revenue, “[AC]’s claim for K4K’s profits on sales made using the infringing mark total[s] \$328,175,784.”⁸ Mr. Cook concedes that he is not able to determine the amount of lost donations attributable to Kars 4 Kids’ alleged infringement.⁹ Mr. Cook also offers a legal conclusion that Kars 4 Kids “*wrongfully used*” the KARS 4 KIDS Marks.¹⁰

III. ANALYSIS AND OPINIONS

Trademark Infringement Damages Overview

16. The Lanham Act is the federal statute governing trademark rights. It states that a plaintiff (or counter claimant in this case) that demonstrates infringement of a trademark may recover the following monetary awards: (1) defendant’s profits, (2) any damages sustained by the plaintiff, and (3) the costs of the action. In assessing profits, the plaintiff is required to show the defendant’s sales, or revenues, and the defendant is required to prove all costs, deductions and apportionment it claims should be considered in determining the disgorgement amount to be awarded to the plaintiff.¹¹

⁴ Cook Report, page 4.

⁵ Cook Report, page 6.

⁶ Cook Report, page 8.

⁷ Cook Report, page 8.

⁸ Cook Report, page 9.

⁹ Cook Report, page 9.

¹⁰ Cook Report, page 10 (emphasis added). Mr. Cook does not identify any basis for the legal assumptions in his report.

¹¹ Lanham Act, 15 USC §1117.

Opinion 1: The Cook Report's identification of Kars 4 Kids' profits is flawed and unreliable.

17. The Cook Report states that based on a summary of Kars 4 Kids' revenue, "[AC's] claim for *K4K's profits on sales* made using the infringing mark total \$328,175,784."¹² This is an inaccurate statement for at least two reasons.
18. First, Kars 4 Kids is a non-profit entity and as such, does not earn "profits on sales." Mr. Cook has not identified profit but rather, revenue from vehicle donations that Kars 4 Kids then uses to provide grants and pay its expenses. The plaintiff is required to prove only defendant's sales under the Lanham Act; however, that does not mean an expert can label donation revenue "profits on sales." Mr. Cook's conclusion that AC could claim \$328 million as Kars 4 Kids' profits is therefore misleading and without merit.
19. Second, the Cook Report's source for \$328 million of vehicle donations is Kars 4 Kids' Form 990 filed with the U.S. Internal Revenue Service for each year. The Form 990s also include Kars 4 Kids' grants paid and expenses, which total over 98% of Kars 4 Kids revenue from vehicle donations. Later in this report I summarize these figures by year.
20. Mr. Cook has not demonstrated that vehicle donations have been diverted from AC to Kars 4 Kids, undermining his basis for the \$328 million figure. I have been informed by Plaintiffs' counsel that the Third Circuit considers the following factors when determining whether to award the alleged infringer's profits: (1) whether the defendant had the intent to confuse or deceive, (2) whether sales have been diverted, (3) the adequacy of other remedies, (4) any unreasonable delay by the plaintiff in asserting his rights, (5) the public interest in making the misconduct unprofitable, and (6) whether it is a case of palming off.¹³
21. Mr. Cook attempts to address item (2), whether sales have been diverted, by speculating that Kars 4 Kids' entry and growth in markets, "likely had an effect on [AC]'s donations."¹⁴ Mr. Cook does not specify the effect and concedes that he is not able to determine the amount of lost donations attributable to Kars 4 Kids' alleged infringement.¹⁵

¹² Cook Report, (emphasis added) page 9.

¹³ *Banjo Buddies, Inc. v. Renosky*, 399 F.3d 168, 175 (3d Cir. 2005).

¹⁴ Cook Report, pages 2-3.

¹⁵ Cook Report, page 9.

22. Mr. Cook also cites lost donations for AC as evidence that donations were diverted from AC to Kars 4 Kids by comparing only AC's and Kars 4 Kids' vehicle donations. He does so without quantifying the amount of purportedly diverted donations, and ignores the vast number of other charities that accept vehicle donations.
23. Finally, Mr. Cook attributes AC's inability to regain its previous level of donations to Kars 4 Kids' advertising and growth in vehicle donations, but he provides no evidence of diverted donations and just two so-called examples of consumer confusion, which are actually instances where the donor successfully donated to AC, but called Kars 4 Kids to follow up regarding the processing of the donation – in other words, they are *not* examples of diverted donations.

Deductions

24. As I state earlier in this report, Mr. Cook misleadingly concludes based on Kars 4 Kids vehicle donation revenue that AC's claim "for *K4K's profits on sales* made using the infringing mark total[s] \$328,175,784."¹⁶ Mr. Cook's figure does not deduct any expenses (even advertising expenses he identifies in his report) or apportion his figure for amounts attributable to non-trademark factors.
25. In assessing profits, the plaintiff is required to show the defendant's sales, or revenues, and the defendant is required to prove all costs, deductions and apportionment it claims should be considered in determining the disgorgement amount to be awarded to the plaintiff.¹⁷ To address deductions and apportionment issues related to Mr. Cook's flawed "profit on sales" conclusion, I summarized and totaled Kars 4 Kids' revenue from vehicle donations, its expenses, and revenue less expenses for the years the data is available. See **Attachment 1**.
26. There are two approaches to apportionment of costs which courts have accepted: "the incremental approach under which only direct costs of production are deducted, and the full absorption approach, where overhead costs are apportioned to production of the infringing item."¹⁸ Here, since Mr. Cook has identified and totaled up all of Kars 4 Kids vehicle

¹⁶ Cook Report, (emphasis added) page 9.

¹⁷ Lanham Act, 15 USC §1117

¹⁸ McCarthy on Trademarks and Unfair Competition, Fourth Edition, March 2016 Update, Section 30:68 (Malackowski Exhibit-18).

donation revenue, it is appropriate to identify and deduct all expenses related to the identified revenue.

27. For 2008 through 2016, Kars 4 Kids' total vehicle donation revenue was \$280 million and its expenses \$276 million, yielding vehicle donation revenues less expenses of \$4.040 million. This amount is neither damages nor a remedy but rather the result of deducting from vehicle donation revenues the expenses K4K incurred in generating vehicle donation revenue. The table below summarizes this calculation.

Kars 4 Kids

Summary of Financial Results

\$ in 000s

| | | Vehicle Donation Revenue | Expenses | | Vehicle Donation Revenue less Expenses | |
|------|-----------|--------------------------------|-----------|--------------------------------|---|--------------|
| 2008 | \$ | 23,003 | \$ | 22,491 | \$ | 512 |
| 2009 | | 24,654 | | 23,517 | | 1,137 |
| 2010 | | 29,131 | | 31,133 | | (2,002) |
| 2011 | | 29,976 | | 31,191 | | (1,215) |
| 2012 | | 26,965 | | 28,790 | | (1,825) |
| 2013 | | 28,229 | | 27,669 | | 560 |
| 2014 | | 34,756 | | 30,841 | | 3,916 |
| 2015 | | 39,071 | | 39,157 | | (86) |
| 2016 | | 44,383 | | 41,340 | | 3,043 |
| | \$ | 280,169 | \$ | 276,129 | \$ | 4,040 |
| 2017 | | 48,007 | | Mr. Cook's Estimate | | |
| | \$ | 328,176 | | Mr. Cook's Revenues, 2008-2017 | | |

Source: K4K's Form 990s. See Attachment 1

28. Kars 4 Kids' net working capital as of December 31, 2016 was approximately \$1.3 million. As of the date of this report, Kars 4 Kids 2017 Form 990 has not yet been prepared and submitted. When 2017 information is available, I plan to update my analysis.
29. In addition to establishing costs to be deducted from revenues to determine profits to be considered, the defendant must also apportion those profits to better approximate the amount of the defendant's profits resulting from the alleged trademark infringement.

30. In this case, because Kars 4 Kids is a non-profit entity, there are no profits to apportion. Therefore, my first conclusion of “profits” related to AC’s trademark claim is zero.

Apportionment of Kars 4 Kids Vehicle Donation Revenue less Expenses

31. Even though Mr. Cook has not demonstrated that Kars 4 Kids vehicle donations were diverted from AC, in case it is helpful to the court, I have apportioned Kars 4 Kids \$4.040 million of vehicle donation revenues less expenses.
32. My apportionment method compares the dollars Kars 4 Kids spent on advertising and promotion for fund raising to K4K’s total expenditures over the same period, excluding grants paid to charities.
33. Part IX of the Form 990s, the Statement of Functional Expenses, contains detailed information on the reporting entity’s total expenses. The Statement of Functional Expenses identifies ‘Advertising and promotion’ expenses (row 12), both in total (Column A), as well as amounts spent on program services (Column B), management and general expenses (Column C), and Fundraising expenses (Column D). For each of the years 2008 through 2016, I summarized how much Kars 4 Kids spent on advertising in a fundraising capacity (row 12, column D). I compared this amount to its total functional expenses, excluding grants, to determine what portion of Kars 4 Kids operational expenditures represents advertising in a fundraising capacity (“Advertising for Fundraising Ratio”). See **Attachment 1** and the table below which summarizes my apportionment of Kars for Kids’ vehicle donation revenue less expenses:

| Apportionment of K4K's Vehicle Donation Revenues less Expenses \$ in 000s | |
|---|-----------------|
| Vehicle Donation Revenue less Expenses | \$ 4,040 |
| Advertising on Fundraising Ratio | 61.8% |
| | <u>\$ 2,497</u> |
| Source: Attachment 1 | |

34. During the nine-year period 2008-2016, Kars 4 Kids’ Advertising for Fundraising Ratio was 61.8% of its total non-grant expenditures. Applying this percentage to \$4.040 million of revenue less expenses equals \$2.497 million, or approximately \$2.5 million.

35. This amount is neither damages nor a remedy but rather the result of deducting expenses from a revenue figure and applying an apportionment method.

Opinion 2: The Cook Report's First to Market Analysis is not reasonably supported.

36. Mr. Cook presumes, without foundation or even explanation, that determining which entity is first to market in each state should be based on when each organization first reported vehicle donations from that state.¹⁹ His approach assumes that a donation in a state constitutes evidence of trademark use in that state. Not only does Mr. Cook's approach draw a legal conclusion regarding trademark use, it draws this legal conclusion based on the assumption that a donation from a state, in and of itself, is evidence of market entry within that state.
37. An alternative measure of market entry that Mr. Cook does not address or consider is advertising and promotional spend in a state by either entity. This alternative measure would be a reasonable one to consider in the context of vehicle donation services, as advertising is the primary (if not only means) to gauge whether a service is targeting the market in a particular geographic area.

Opinion 3: The Cook Report provides insufficient support for opinions regarding the alleged impact of Kars 4 Kids' alleged trademark infringement.

38. As discussed above, Mr. Cook includes opinions in the background section of his report which I will address in order:
- “... , K4K's market entry and growth in each of [AC]'s markets, along with its high advertising spend, likely had an effect on [AC]'s donations and inability to return to previous levels.”²⁰
39. “Likely had an effect on [AC]'s donations” is vague, not specific, and not supported with evidence of any donors donating their vehicles to Kars 4 Kids instead of AC.
40. In addition to Kars 4 Kids and AC, there are hundreds of other charities which accept vehicle donations and advertise and promote that fact.²¹ A large automobile driver-related

¹⁹ Cook Report, page 6.

²⁰ Cook Report, pages 2-3.

²¹ The website https://www.donationline.com/search_charity contains information over 500 charities which accept vehicle donations.

website summarizes the many options a prospective car donor has, cautioning that “[w]ith a countless amount of charities accepting car donations, it can be overwhelming to pick the right one to whom you want to donate your car.”²² The DMV.org website provides guidance to those interested in donating their vehicles and after observing that selecting a charity for car donation can be difficult, suggests these two steps: “First, think of what cause you would like to support through donating a car. Once you know that, you can then find non-profits working in that field that accept cars as a form of donation. Next, take the list of non-profits you have developed and look them up on a review website (such as Charity Navigator) to learn more about how well the non-profit is run. The hardest part can be narrowing down your choice from several runners-up to the final winner.”²³

41. Mr. Cook also ignores the impact other charities besides Kars 4 Kids may have had on AC’s donations. The Car Donation Foundation is a nonprofit organization doing business as Wheels for Wishes, which benefits Make-A-Wish chapters in locations throughout the U.S.,²⁴ including Texas.²⁵ Founded in 2009, by no later than 2012, it had become a much larger entity in the car donation market than AC.²⁶ Beginning in 2009, individuals wanting to donate their vehicle to a charity with a focus on benefiting children could have chosen to donate their vehicle to Wheels for Wishes instead of AC, potentially impacting AC’s market share. This is a factor that likely impacted AC’s donations, other than Kars 4 Kids’ alleged use of the mark, that Mr. Cook ignores.

42. Kars 4 Kids’ mission statement (easily accessed on its website) is in part as follows:

Kars4kids funds educational, developmental, and recreational programs for Jewish youth and their families. Our goal is to foster a generation of well-balanced, productive adults. Our means to accomplish this goal is to provide children and their families with a strong network of personal guidance and educational

²² <https://www.dmv.org/buy-sell/donate-car/charities-and-organizations.php> and <https://www.dmv.org/why-we-exist.php>. Launched in 1999, DMV.ORG states that it is one of the first publishing sites on the Internet specifically designed to help drivers with DMV-related issues and that it is now the largest driver-related site on the Web.

²³ <https://www.dmv.org/buy-sell/donate-car/charities-and-organizations.php>.

²⁴ <https://www.wheelsforwishes.org/about-our-car-donation-program/>

²⁵ For example, see <https://www.wheelsforwishes.org/northtexas/>, <https://www.wheelsforwishes.org/austintexas/>, and <https://www.wheelsforwishes.org/txgulf/>.

²⁶ Based on my research, 2012 is the first year Car Donation Foundation’s Form 990s are publicly available. In 2012, Car Donation Foundation received 33,913 vehicle donations (compared to AC, which received 7,391).

resources, individualized to their needs. Our wide array of services is designed to maximize each facet of a child's development - academic, social and cultural.²⁷

43. Kars 4 Kids' website goes on to state that "Many of our programs are actualized through our sister charity, Oorah."²⁸ Oorah is a New Jersey-based charity whose mission is "to develop children and families by giving them opportunities to connect with their rich Jewish heritage and traditions."²⁹ Kars 4 Kids' Esti Landau testified that their charitable money goes primarily to Oorah.³⁰ Further, another website indicates the nature of Kars 4 Kids' charity and touts the benefits of donating a car to Kars 4 Kids. An internet search for best car donations charities in the U.S. yielded a donation tips site and article title "The 6 Best Car Donation Charities in the U.S."³¹ That article lists Kars 4 Kids at #6 (it does not list AC) and leads with Kars 4 Kids' mission:

The mission of this car donation charity is to contribute to Jewish kids and their families through varied programs such as tuition assistance, and many other activities that foster academic, cultural and social development for these kids.³²

The article also explains that it is "featuring Kars4Kids because, in contrast with other non-profits that accept vehicles, it offers the following additional benefits for the donors:

- They can pick up a car donation without a title with some additionally signed paperwork;
 - The donor does not need to be present at the time of the pick-up of the donated car;
 - Towing representatives from all 50 states, licensed and insured; and
 - The donor will get a 3-day, 2-night hotel voucher with its donation."³³
44. There are many factors related to vehicle donations which Mr. Cook did not analyze. Yet, twice he states, without explanation, that AC's vehicle donations dropped sharply from 2004 to 2005 in an attempt to link that decline to Kars 4 Kids. He ignored, among other factors, a tax law change which had an enormous impact on vehicle donations in the U.S.
45. Among 2005 changes to U.S. tax law were new rules for reporting donations of vehicles which caused a dramatic decline in vehicle donations in the U.S. Specifically, the

²⁷ <https://www.kars4kids.org/ppc/charity/ch1/about-us/mission.asp>.

²⁸ <https://www.kars4kids.org/ppc/charity/ch1/programs/>

²⁹ <https://www.oorah.org/about.asp>

³⁰ December 5, 2017 deposition of Esti Landau, page 62.

³¹ <http://donationstips.com/car-donations/the-6-best-car-donation-charities-in-the-us>

³² Ibid.

³³ Ibid.

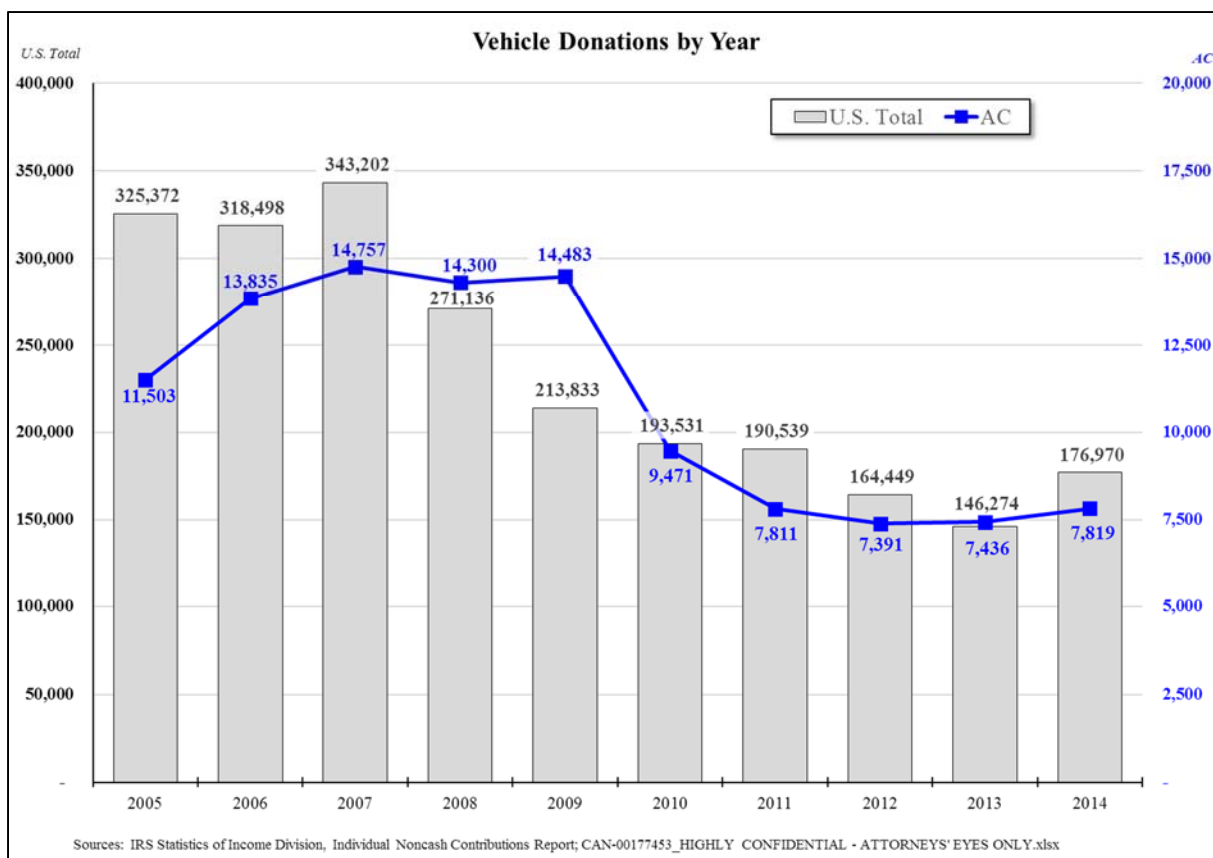
charitable contribution deduction for a vehicle donated to charity was limited to the gross proceeds from its sale, whereas before 2005, a taxpayer could write off the donated vehicle's fair market value.³⁴ According to an industry source, the reason for the change was that Congress believed too many taxpayers had over-valued donated vehicles.³⁵ A January 2006 article referenced a vehicle donation processing center in reporting that nationwide, charities took in about one-third less in auto-related donations in 2005 as compared to the previous year.³⁶ The IRS data for donated vehicles also reflects that decline, with total vehicles donated dropping from 970,000 in 2004 to 325,000 in 2005.³⁷ This data also shows annual total donated vehicles remaining relatively flat through 2007, and then dropping over 20% in 2008 when the U.S. was in the first full year of an extended recession. See **Attachment 2** for U.S. vehicle donations by year from 2003 through 2014 and the chart below for a comparison of AC's vehicle donations compared to the U.S. in total for years 2005 through 2014.

³⁴ IRS Fact Sheet, FS-2006-1 January 2006.

³⁵ <https://mediaroom.kbb.com/press-releases?item=105737>

³⁶ https://pilotonline.com/news/local/article_e011bafc-d677-569e-8543-6a5fd1e0f167.html

³⁷ IRS Vehicle Donation Data, 2003 - 2014. The IRS compiles data on noncash charitable contribution deductions taken on individual income tax returns. The 2005 tax law change, which limited the amount individuals may claim as a deduction for donating their vehicle, may also have impacted the number of people who claim a deduction donated vehicle on their income tax return.



46. As the graph above reflects, AC performed better than the overall vehicle donation market for much of the 2005 through 2014 time-period.³⁸ For example, while the vehicle donations for the U.S. declined from 2005 to 2006 (and 2005 through 2009), the number of vehicles donated to AC increased significantly. After 2009, AC's vehicle donations did decline (the great recession and resulting increased value of used cars impacting all in vehicle donation market), but in a similar magnitude as the U.S. vehicle donation market and unlike the overall market, AC was able to maintain its level of donations from 2008 to 2009.³⁹
47. In particular, from 2005 to 2009, total U.S. vehicle donations fell from 325,372 to 213,833, a decline of 34%. Nevertheless, AC's vehicle donations *increased* over 26% over this

³⁸ The IRS Individual Noncash Contribution reports, which contains individual vehicle donations, is published three years after the tax year on which it is reporting. For example, the IRS Individual Noncash Contribution Report for tax year 2014 was published in the summer of 2017. As of the date of this report, the IRS has not published IRS Individual Noncash Contribution Reports for tax years after 2014.

³⁹ In 2009, AC again outperformed the industry. Total U.S. Vehicle donations declined by 21% while AC's donations *increased* by 1 percent.

period, from 11,503 to 14,483. In 2008, the first year Mr. Cook includes in his “profit from sales” total, AC outperformed the industry—total U.S. Vehicle donations declined by 21%, while AC’s donations declined by 3%.

48. AC greatly increased its market share during the very time Mr. Cook claims Kars 4 Kids activities “likely impacted” AC. See the table below for the total U.S. and AC donated vehicles from 2004 through 2014.

| AC Market Share of Donated Vehicles in U.S. | | | |
|---|------------|--------|-----------------|
| Year | U.S. Total | AC | AC Market Share |
| 2004 | 970,516 | 18,019 | 1.9% |
| 2005 | 325,372 | 11,503 | 3.5% |
| 2006 | 318,498 | 13,835 | 4.3% |
| 2007 | 343,202 | 14,757 | 4.3% |
| 2008 | 271,136 | 14,300 | 5.3% |
| 2009 | 213,833 | 14,483 | 6.8% |
| 2010 | 193,531 | 9,471 | 4.9% |
| 2011 | 190,539 | 7,811 | 4.1% |
| 2012 | 164,449 | 7,391 | 4.5% |
| 2013 | 146,274 | 7,436 | 5.1% |
| 2014 | 176,970 | 7,819 | 4.4% |
| 2004 - 2014 | -82% | -57% | 138% |
| 2005 - 2014 | -46% | -32% | 25% |
| 2007 - 2014 | -48% | -47% | 3% |
| Sources: IRS Statistics of Income Division, Individual Noncash Contributions Report; CAN-00177453_HIGHLY CONFIDENTIAL - ATTORNEYS' EYES ONLY.xlsx | | | |

49. As the table above shows, in 2004, AC had just 1.9% of the market of donated vehicles. By 2006, it had more than doubled its market share to 4.3%. From 2006 through 2014, AC’s market share remained relatively flat. Also, while the total number of donated vehicles in the U.S. declined 82% from 2004 to 2014, AC’s total number of donated vehicles declined by 57%, 25% less than the overall market.⁴⁰

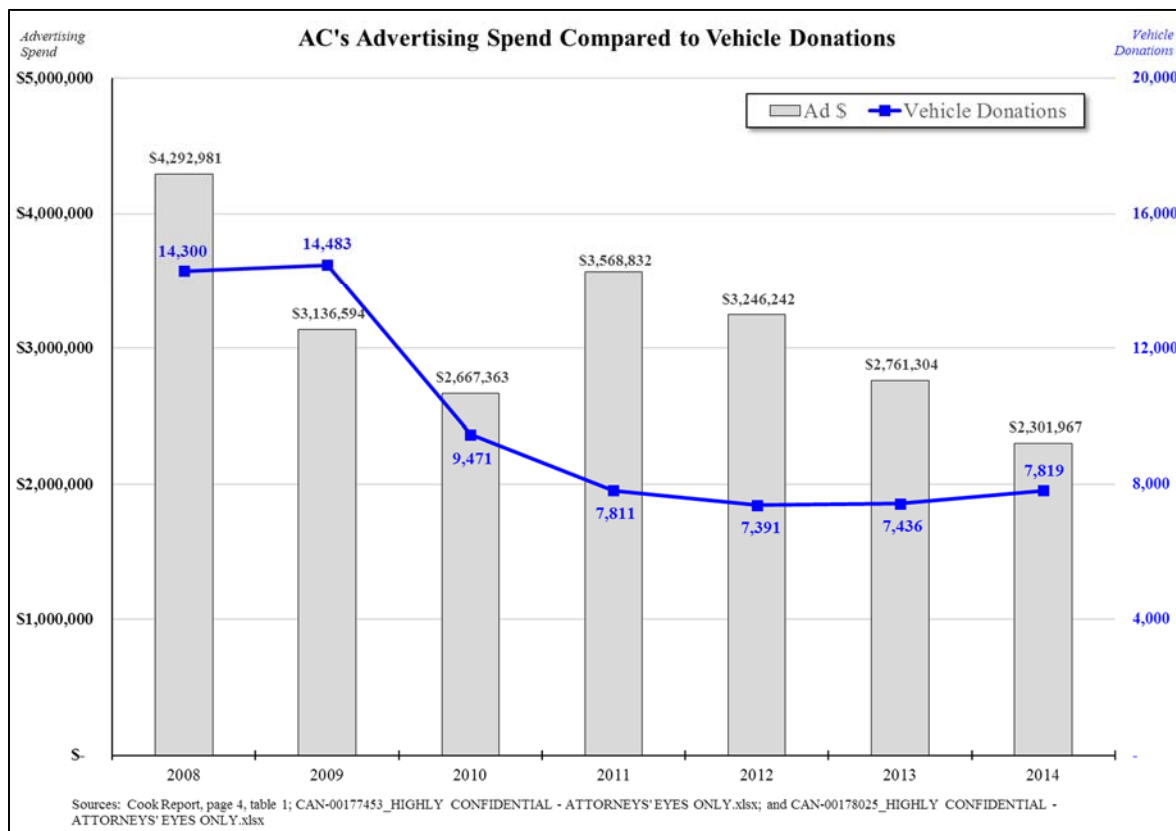
⁴⁰ If AC had experienced the exact same growth rate as the U.S. market, AC would have received less than half the donated vehicles (approximately 61,500 instead of nearly 127,000 vehicles) it did receive between 2004 and 2014.

50. Mr. Cook does not account for any of this information regarding the U.S. vehicle donation market and AC's performance. He instead describes Kars 4 Kids' donations and advertising spending and then assumes that it "likely had an effect" on AC. This is an insufficient basis to conclude that any donations were diverted from AC to Kars 4 Kids.

51. Mr. Cook also opined that:

"[W]ith *the loss of out-of-state donations*, [AC's] average auction/sales price per vehicle increased, thereby providing some offset to the donations lost during that period."⁴¹ [emphasis added]

52. Mr. Cook assumes that there were "lost out-of-state donations" attributable to Kars 4 Kids' activities without providing adequate support and analysis. Importantly, AC's advertising expenditures declined by 38% between 2008 and 2010. During this period, AC's vehicle donations declined by 34%. During 2011-2014, AC's advertising expenditures ranged between \$2.3 million and \$3.6 million, never reaching its 2010 levels (\$4.3 million). AC's vehicle donations continued to decline during this period. See the chart below.



⁴¹ Cook Report, page 4.

53. According to a U.S. General Accounting Office study, people generally first learn about vehicle donation programs through advertisements.⁴² It is reasonable to conclude that AC's decision to reduce its advertising spending impacted its vehicle donations. Mr. Cook did not consider AC's declining advertising spending before concluding that AC lost "out of state donations."
54. In addition to ignoring AC's declining advertising spend, Mr. Cook did not analyze the impact of AC's advertising on a state-by-state basis or the impact of AC's closing its non-Texas schools,⁴³ or any other event that could have had a potential impact on his purported "lost out-of-state donations."
55. Mr. Cook also opined that:
- "[AC]'s slower recovery and inability to regain its past level of donations appears to be due to K4K's comparatively high advertising spend and significant donation growth in each location it entered."⁴⁴
56. As mentioned above, AC out-performed the market for the 2004 - 2014 time-period. Also, while Kars 4 Kids' total advertising expenditure is greater than AC's, on a per vehicle-donated basis, it is much less.⁴⁵
57. The Cook Report does not provide an adequate basis from which to draw the conclusion that Kars 4 Kids' advertising spend or its vehicle donations negatively affected AC's donations. The overall market did not come close to approaching its pre-recession donation levels, and neither did AC. This suggests that Kars 4 Kids' advertising is more effective on a dollar-for-dollar basis than AC's advertising for reasons unrelated to the use of the KARS 4 KIDS MARKS (assuming that each organization uses "Kars 4 Kids" and "Cars for Kids," respectively, in their advertising). This and other factors, such as Kars 4 Kids' well-known jingle, may also explain why Kars 4 Kids' entry and growth in a given market corresponds to a decline in donations to AC.

⁴² US GAO Testimony, April 1, 2003, Vehicle Donations: Taxpayer Considerations When Donating Vehicles to Charities. Statement of Cathleen A. Berrick. GAO-03-608T, page 2.

⁴³ November 14, 2017 deposition of Richard Marquez, pages 54-56.

⁴⁴ Cook Report, page 8.

⁴⁵ For the 2008 – 2014 time-period, AC spent \$320 of advertising per vehicle it received while Kars 4 Kids spent \$179 of advertising per vehicle it received.

58. Mr. Cook also opined that he:

“found evidence of consumer confusion in many of the donor comments contained in various K4K documents, . . .”⁴⁶

59. Mr. Cook cites two examples of alleged consumer confusion, which are actually instances of callers who had *already* successfully donated cars to AC but were apparently calling Kars 4 Kids post-donation with a question or follow-up. This in no way constitutes evidence that a single vehicle donation intended for AC was lost to Kars 4 Kids. Further, Kars 4 Kids’ Esti Landau testified that Kars 4 Kids’ call center personnel were directed to correct any callers who might have mistakenly called Kars 4 Kids thinking they were calling AC, notifying them of the mistake and directing them to AC with the appropriate contact information.⁴⁷

60. Mr. Cook’s claim that AC lost donations to Kars 4 Kids, whether as a result of confusion or any other reason, is wholly unsupported.

Opinion 4: Mr. Cook’s corrective advertising opinion is a legal conclusion without support for a damage amount.

61. Mr. Cook states as a fact that “K4K has spent over \$75 million in advertising that wrongfully used the Mark from 2004 through 2014.”⁴⁸ This is a legal conclusion that he has not supported as he explained nor why he is qualified to make a legal conclusion on “wrongful use”.

62. Mr. Cook also alleges “confusion that has resulted in the marketplace” though his report cites only two after-donation examples which, as described above, do not support “confusion” in the marketplace that affected which of the parties received the donations.

63. Mr. Cook also states he identifies that Kars 4 Kids spent over \$75 million in advertising because “the trier of fact may find [this amount] useful as a starting point for addressing this method.”⁴⁹ Without identifying a reasonable methodology based on relevant and factual information, this figure is not support for any damage amount.

⁴⁶ Cook Report, page 8.

⁴⁷ December 5, 2017 deposition of Esti Landau, page 92.

⁴⁸ Cook Report, page 10.

⁴⁹ Cook Report, page 10.

IV. CONCLUSION

64. In summary, I have reached the following opinions regarding Mr. Cook's opinions:

- Mr. Cook's identification of Kars 4 Kids' profits is flawed and unreliable.
- Mr. Cook's First to Market Analysis is not reasonably supported.
- Mr. Cook provides insufficient support for opinions regarding the alleged impact of Kars 4 Kids' alleged trademark infringement and does not demonstrate that any vehicle donations AC would have received were diverted to Kars 4 Kids.
- Finally, Mr. Cook's corrective advertising opinion is a legal conclusion without support for a damages amount.

For all of the reasons above and expressed throughout this report, Mr. Cook's \$328 million damages opinion is unreliable and without merit.

Kars 4 Kids Financial Results
2008-2016

Attachment 1

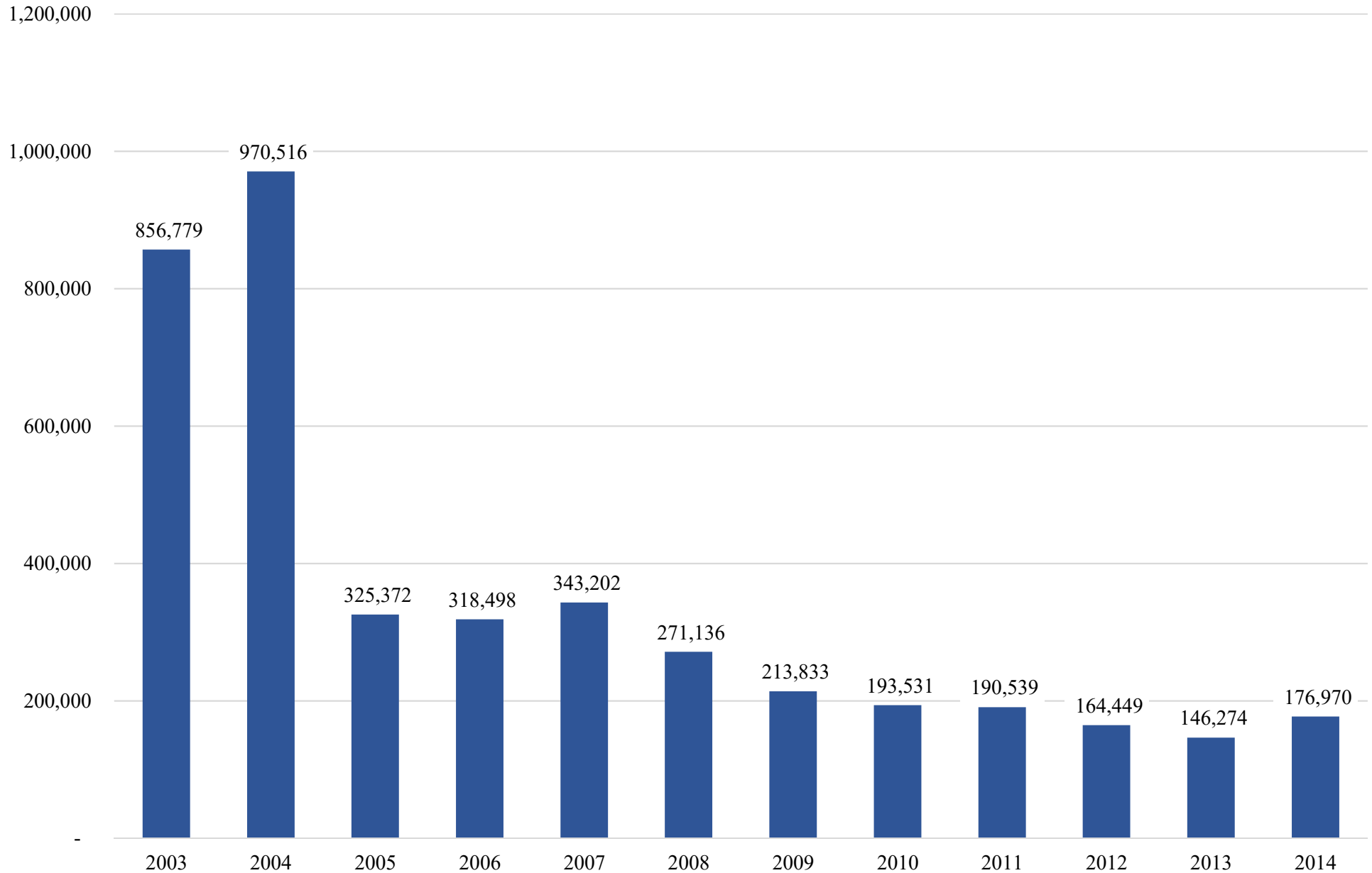
| | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2008- 2016</u> |
|--|------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Vehicle Donation Revenue | \$ 23,003 | \$ 24,654 | \$ 29,131 | \$ 29,976 | \$ 26,965 | \$ 28,229 | \$ 34,756 | \$ 39,071 | \$ 44,383 | \$ 280,169 |
| <u>Functional Expenses:</u> | | | | | | | | | | |
| Fundraising Portion of Advertising and Promotion | 6,838 | 6,760 | 7,954 | 9,152 | 8,561 | 7,983 | 9,049 | 11,860 | 15,029 | 83,186 |
| All Other Functional Expenses | <u>15,653</u> | <u>16,756</u> | <u>23,179</u> | <u>22,039</u> | <u>20,229</u> | <u>19,686</u> | <u>21,792</u> | <u>27,298</u> | <u>26,311</u> | <u>192,943</u> |
| Total Functional Expenses | <u>\$ 22,491</u> | <u>\$ 23,517</u> | <u>\$ 31,133</u> | <u>\$ 31,191</u> | <u>\$ 28,790</u> | <u>\$ 27,669</u> | <u>\$ 30,841</u> | <u>\$ 39,157</u> | <u>\$ 41,340</u> | <u>\$ 276,129</u> |
| Vehicle Donation Revenue less Expenses | <u>\$ 512</u> | <u>\$ 1,137</u> | <u>\$ (2,002)</u> | <u>\$ (1,215)</u> | <u>\$ (1,825)</u> | <u>\$ 560</u> | <u>\$ 3,916</u> | <u>\$ (86)</u> | <u>\$ 3,043</u> | <u>\$ 4,040</u> |

Advertising for Fundraising Ratio ⁽¹⁾ 61.8%

Note (1): The "Advertising for Fundraising Ratio" is calculated by dividing the Fundraising Portion of Advertising and Promotion by Total Functional Expenses excluding Grants. See Opinion 1 of my Report.

Sources: Kars 4 Kids, Inc. Form 990s

Vehicle Donations by Year



Source: IRS Statistics of Income Division, Individual Noncash Contributions Report



Appendix A

Alvarez & Marsal
Denver, Colorado

Education

- M.B.A., University of Texas at Austin
- B.A., University of Michigan, Ann Arbor

Certifications

- Certified Management Accountant
- Certified Fraud Examiner
- Certified Valuation Analyst

Honors

- Attended the University of Michigan on an Athletic Scholarship
- Treasurer, Michigamua, University Senior Leadership Honor Society
- University of Texas Sord Scholar Recipient for academic achievement
- Darrell K. Royal Scholarship Recipient for coaching and academic achievement
- Century Club Scholarship Recipient for academic achievement
- Graduated from the University of Texas MBA class with highest distinction and received Dean's Award for academic excellence
- Member of Honor Societies Beta Gamma Sigma and Phi Kappa Phi

David A. Hall, MBA, CMA, CVA, CFE

Managing Director – Disputes and Investigations

Mr. Hall has performed financial, economic, accounting, and valuation analyses in many industries. His experience includes analyzing business operations and companies' financial condition, damages claim preparation, claim review, litigation support and expert testimony in both courts and arbitration. His testimony has covered economic, valuation and damages matters. In addition to his MBA, he is a Certified Management Accountant (CMA), Certified Valuation Analyst (CVA) and a Certified Fraud Examiner (CFE).

Professional Experience

Alvarez & Marsal Disputes and Investigations. (2008 to present), Managing Director

Navigant Consulting, Inc. (2004 - 2008), Managing Director

Tucker Alan Inc. (1994 - 2004), Executive Consultant to Vice President

Peterson Consulting (1988 - 1994), staff consultant, senior and executive consultant

Overall Experience Summary

David Hall has 29 years of experience in financial, economic, accounting, and valuation issues with disputes, compliance, and investigations. Mr. Hall has prepared and analyzed numerous damages claims including lost profits, unjust enrichment, reasonable royalties, increased costs as well as other measures of economic damages. Mr. Hall has also analyzed the financial condition and performance of many businesses through his review and analyses of financial statements, public disclosures, operational and management reports, and other business records.

Mr. Hall has provided expert testimony in over 70 matters in state and federal courts and before arbitration panels. He has testified in over 35 trials/arbitrations and has served as an arbitrator.

Selected Types of Disputes and Investigations

- Antitrust
- Bankruptcy, Causation & Damages
- Bankruptcy, Solvency
- Breach of Contract
- Business Interruption
- Class Action Litigation
- Commercial Damages
- Construction
- Defective Product
- Employment
- Energy
- Joint Venture Disputes
- False Claims (Qui Tam matters)
- Forensic Accounting/Reconstruction
- Fraud Investigations
- Fraudulent Conveyance
- Government Contracts
- Intellectual Property
- Oil & Gas Royalty Matters
- Professional Negligence
- Real Estate
- Valuation-Related
- SEC Actions
-

Selected Industry Experience

- Aerospace & Defense
- Agribusiness
- Airline
- Automotive
- Construction
- Consumer Products
- Energy
- Healthcare and Medical Products
- Insurance
- Investment
- Mining and processing plants
- Professional Services
- Real Estate
- Restaurants
- Retail
- Satellites
- Telecommunications
- Utilities

Testimony and Alternative Dispute Resolution Experience

Mr. Hall has provided expert testimony in over 70 matters in trials (U.S. state and federal courts, Canadian federal court), arbitrations, and depositions involving many types of disputes. The subject matter of his testimony has included economic damages, loss causation, valuation, accounting and financial issues, and fraud investigation results.

Mr. Hall has also consulted with companies on methods to avoid disputes and assisted in resolving existing disputes. These efforts have included participating in settlement negotiations and mediations presenting financial, economic, accounting, and valuation analyses. He has served as Independent Accountant Arbitrator to render opinion on accounting dispute involving past practice and GAAP in a post-acquisition dispute.

Professional Associations

- Institute of Management Accountants (IMA)
- Association of Certified Fraud Examiners (ACFE)
- National Association of Certified Valuators and Analysts (NACVA)
- Colorado Judicial Institute, Treasurer
- National Contract Management Association (NCMA)

Lectures and Seminars and Representative Topics Covered

National Contract Management Association, National Education Seminar Instructor: Contract Costs; Pricing Contract Changes; Preparation and Analysis of Construction Contract Claims

American Bar Association Annual, Public Contracts Section Annual Meeting: Dealing with a More Active Defense Contract Audit Agency

Rocky Mountain Intellectual Property & Technology Institute: Patent Valuation and Damages

Company and Law Firm lectures: Valuation and Preparation/Analysis of Economic Damage Claims; Loss Causation Analyses; Preparation and Analysis of damage Claims

Additional Experience

Agribusiness

Studied and analyzed damages claims related to the inadvertent release of genetically modified organisms. Evaluated and rebutted claims presented by non-producer entities including addressing economic causation and damages. Analyses included critiques of economic damage claims and preparation of alternate damage assessments. Analyses included worldwide import and export data. Presented findings in reports and testified to finding in depositions prior to matters settling before trial.

Automotive

Studied and analyzed the historical and projected profitability of several terminated franchise dealerships of a Big Three automotive manufacturer. Analyses included evaluating industry-wide trends, local market trends and demographics, and dealership margins and financial performance; presented findings in reports and testified in arbitrations. Experience also includes analyzing business interruption/lost profits claim of Big Three automotive manufacturer related to power outage to one of its manufacturing plants.

Prepared a trademark infringement claim for a company with a branded website platform that enables users to obtain market-based pricing data on new and used cars and to connect with network of certified dealers. Analysis included valuation impact to the brand related to the alleged infringement, lost profits and other damages assessments.

Commercial Litigation

Mr. Hall has also analyzed the financial condition, performance and value of businesses through his review and analyses of financial statements, public disclosures, operational and management reports, and other business records. His analyses have included the study of forecasted and actual financial statements for valuation and economic purposes.

He has performed valuation analyses in litigation contexts for companies' assets (including intellectual property), divisions, and entire entity in many industries. These analyses have included income approach, market approach and cost/asset approach.

Construction

Mr. Hall has served as an expert witness and/or consultant on construction cost and damage issues. His experience includes preparing or rebutting constructive change claims including delay and disruption cost claims, and fraud investigations. He has testified as an expert in accounting and damages in construction disputes in arbitrations and federal court.

David A. Hall, MBA, CMA, CVA, CFE

Appendix A

He has experience with termination claims (both for convenience default). He has also assisted clients with project cost reviews (for contract compliance and fraud) and forensic accounting analyses. His project experience includes:

- Airport Facilities
- Computer Chip Manufacturing Plant
- City Jail
- Coal Mining Facility
- Command Control Communications
- Education Facilities
- Environmental Laboratories
- Gold Mining Facility
- Highway Bridge
- Hotels
- Multi-Family Housing Developments
- Oil Refineries
- Parking Garage
- Phosphate Plant
- Pipelines
- Single Family Residential
- Spent Nuclear Fuel storage facility
- Wind Farms

Employment and Labor Related Matters

Mr. Hall has performed damage analyses in the context of labor and employment disputes including economic studies of salaries, fringe benefits, and retirement plans. Matters include:

- Analyzed claimed damages related to alleged off-the-clock work (both regular time and overtime) in case involving alleged violations of the federal Fair Labor Standards Act. Assisted counsel in assessing impact of off-the-clock labor hours of thousands of employees in many manufacturing sites throughout the U.S.
- Provided testimony on damages related to former airline employees lost flight benefits.
- Provided testimony on amount of damages for former portfolio manager in dispute with his former investment company.

Energy

Mr. Hall has performed damage analyses in numerous disputes in the energy industry including oil and gas royalty disputes, fraud matters, breach of contract, construction of energy facilities, and intellectual property. His energy experience includes:

- Performed damage analyses for a natural gas transportation company in a dispute that included analyzing actual volumes shipped, prices at various points of the pipeline and the impact of contractual terms.
- Performed damage analyses for oil and gas companies facing class action and/or false claims involving allegation of royalty underpayments for various products.
- Provided expert witness damages testimony in dispute involving oil drilling equipment related to patent dispute.
- Assisted a utility company with its out-of-pocket losses caused by DOE not accepting its nuclear spent fuel and utility construction a temporary storage facility.

Financial Institutions and Investing Entities

Mr. Hall has provided consulting services matters involving banks and investment entities. His experience includes analyzing damages related to lender liability matters and performing forensic analyses related to trade secret dispute.

Fraud Related Matters

Mr. Hall has prepared expert reports and testified on business valuation issues in fraudulent conveyance matters. Mr. Hall has conducted fraud investigations in a number of industries including construction, aerospace, restaurant, telecommunications, and energy. Mr. Hall has testified as an expert in bankruptcy court on business and asset valuations, damages, and causation issues. He has also analyzed the potential damages resulting from alleged fraud perpetrated by third-party resellers of wireless products and services.

Government Contracts

Mr. Hall has performed project cost audits, and general business consulting for government and long-term contracting companies. Analyzed and prepared requests for equitable adjustments, changed work claims, termination claims and false claims disputes in the following areas:

- Aircraft Depot Level Maintenance
- Command Centers – Battlefield
- Fighter Aircraft
- Flight Test Simulators
- Fire Station (Naval)
- Gunship (Special Forces AC-130)
- Low-level radioactive waste shipments
- Power (Spent Fuel Storage)
- Tank Trailers and Munitions (120mm)
- Trainer and Transport Aircraft
- Student Loan Management System
- Voting Machines and Services

Mr. Hall's false Claims experience includes analyzing accounting issues related to percent complete on long-term contracts and related progress billing issues, value of oil and gas royalties, and reported progress of environmental clean-up efforts at a large DOE site.

He has assisted manufacturing companies with Material Management and Accounting Systems ("MMAS") compliance audits involving review, analysis and corrective actions to companies' Material Requirements Planning ("MRP") systems.

He has also assisted contractor and its counsel with dispute involving the design and development of student loan software. Analysis included causation and damages related to the substantial increase in development costs.

Healthcare

Mr. Hall has provided consulting and expert services on matters involving medical products manufacturers, federal grants, hospitals, and healthcare ratings information. His experience includes forensic accounting analyses, evaluating false claims allegations, as well as analyzing damages related to breach of contract and intellectual property disputes. He provided expert testimony in a workers compensation lien claim dispute and has also analyzed the economic damages from alleged defective medical devices.

Intellectual Property

Mr. Hall has consulted for clients in disputes involving patents, trade secrets, and trademarks. His damages analyses included lost profits, reasonably royalty, avoided costs, and unjust enrichment. He has assisted in trade secrets disputes by both quantifying and evaluating disgorgement of profits damages, lost profits and unjust enrichment measures.

Mergers and Acquisitions

Mr. Hall has assisted a telecommunications company and its counsel with a post merger class action dispute related to the last declared dividend to shareholders of the non-surviving entity of a merger. He has also assisted Aerospace Company and its counsel with a post acquisition purchase price dispute related to the sale of a \$3 billion satellite company.

Professional Services

Mr. Hall has consulted on disputes involving allegations of professional negligence against public accounting firms and law firms. He has analyzed and testified regarding valuation, causation and damages issues.

Real Estate Experience

Mr. Hall has conducted fraud investigations of the construction and management of low-income housing developments throughout the country. He also has provided expert testimony on disputes involving real estate. His experience includes:

- Provided expert witness damages testimony caused by breach of partnership agreement related to failure to fund in attempted acquisition of apartment complexes.
- Provided expert witness damages testimony for a real estate development company caused by a bank's failure to fund according to loan agreement for purposes of constructing a high-rise condominium development project.
- Analyzed damages issues in a dispute related to a failed land development partnership. Assistance included present value analysis of forecasted partnership cash flows.
- Provided expert witness damages testimony in arbitration in a breach of contract dispute between LLC partners involving lifestyle center mixed use. Assessed the valuation impact of the partners from different equity and debt structure for the project.

Securities and Investments Litigation Experience

Mr. Hall has assisted counsel and clients on securities litigation matters preparing and analyzing damages claims and conducting loss causation analyses. Experience with these matters includes the following:

- Provided expert witness testimony in class action case involving non-payment of a cash dividend to common shareholders due to the timing of merger of two large telecommunication/internet companies.
- Provided consulting services a dispute involving shares of stock in a New Zealand Gold Mine. We analyzed loss causation and the mine's decline in profitability as gold prices decreased and as mine operating and remediation costs increased.

Telecommunications Experience

Mr. Hall has consulted on telecommunications matters preparing and analyzing damages claims and conducting fraud analyses. He has testified in arbitration on alleged lost profits as a result of alleged failure by another telecommunication company to purchase access to fiber optic networks in certain high-rise office buildings. He has provided expert witness testimony on damages, causation and valuation issues in a bankruptcy of a Tier 1 internet back bone company related to an infeasible right of use (IRU) fiber optic network. He has also provided expert rebuttal testimony related to impact of various interpretations of franchise agreement between a municipality and a telecommunications company.

David A. Hall

Appendix B

Testimony Experience – Last Four Years as of January 26, 2018

EDP Enterprises, Inc. v. U.S. Army; Armed Services Board of Contract Appeals Nos. 58944, 59191; Trial re: Quantum 2017, Contract No. W911S7-09-D-0029

Fish 'N Farms, Inc. v. Martin Marietta Materials, Inc.; Judicial Arbiter Group, Deposition and Arbitration 2017; No. 2016-1640A

Marvin Bay and Mildred Bay, co-trustees of the Bay Family Trust v. Anadarko E&P Company LP and Anadarko Land Corporation; U.S. District Court for the District of Colorado; Trial 2017; No. 09-cv-2293

Gadeco, LLC, et al. v. Jack J. Grynberg, et al., District Court Arapahoe County, Colorado; Deposition 2017; No. 2016cv030959

New Mexico Gas Company, Public Service Company of New Mexico, and Qwest Corporation d/b/a CenturyLink v. Board of County Commissioners of Bernalillo County, New Mexico; U.S. District Court for the District of New Mexico; Deposition 2017; No. 14-cv-00188-WJ-KBM

Darin Grenke, Estate of Edward Grenke, and 284849 Alberta Ltd. v. DNOW Canada ULC, National Oilwell Varco Inc. and 769388 Alberta Ltd.; Canadian Federal Court; Bench Trial 2017, Court File No. T-1236-01

John Teets v. Great-West Life & Annuity Insurance Company; U.S. District Court for the District of Colorado; Deposition 2017; No. 14-cv-02330-WJM-NYW

Baljit S. Nanda v. Phillips 66 Company; U.S. District Court for the District of Colorado; Trial 2016, No. 1:15-cv-02108-KMT

Rockford Corporation v. MarkWest Liberty Midstream & Resources, LLC; District Court, Denver County, State of Colorado; Deposition and Trial 2016; No. 015CV33145

Sioux Falls Kenworth, Inc. and William R. Rush v. Isuzu Commercial Truck of America, Inc.; U.S. District Court for the District of South Dakota Southern Division; Deposition 2015, Trial 2016; No. 14-cv-04187-RAL

DaVita Healthcare Partners Inc. v. Baxter Healthcare Corporation, District Court, Denver County, State of Colorado; Deposition and Trial 2016; No. 2015CV032714

Ace Royalties, LLC v. Noble Energy, Inc., Denver, Colorado; Judicial Arbiter Group, Arbitration 2016; No. 15-121A

David A. Hall

Appendix B

Testimony Experience – Last Four Years as of January 26, 2018

State Compensation Insurance Fund v. Sana Ana Ullah Khan, Alexander Zaks, David M. Holmes, Daniel A. Reyes, Bruce McIntyre Roth, et al.; U.S. District Court Central District of California; Deposition 2016; No. SACV12-01072 JST (MLGx)

Securities and Exchange Commission v. Roger Parker; U.S. District Court for the District of Colorado; Deposition 2015; 12-cv-02839-JLK-MJW

Chassix Holdings, Inc. et al.; U.S. Bankruptcy Court Southern District of New York, Chapter 11; Trial 2015; 15-10578 (MEW)

Nash – Holland 17W Investors, LLC v. CP 17W, LLC; District Court, City and County of Denver, Colorado; Trial 2015, 14CV30909

TrueCar, Inc. v. Sonic Automotive, Inc.; U.S. District Court Central District of California Western Division; Deposition 2015, 2:13-cv-05812-CBM-FFM

EDP Enterprises, Inc. v. U.S. Army; Armed Services Board of Contract Appeals Nos. 58944, 59191; Trial 2015, Contract No. W911S7-09-D-0029

Ensign United States Drilling Inc. and Ensign United States Drilling (California) Inc. v. Weatherford U.S. Limited Partnership; U.S. District Court for the District of Colorado, Deposition 2015, 1:13-cv-00724-LTB

National Oilwell Varco, L.P. v. Omron Oilfield & Marines, Inc.; U.S. District Court for the Western District of Texas Austin Division; Deposition 2014; NO. 1:12-CV-00773

Paul Mutschler v. Rand Kriech v. Third-Party Defendant SerialCables, LLC; District Court, Douglas County, Colorado; Deposition 2014; 2013CV30215

Kirby Martensen v. William Koch, Oxbow Carbon, LLC; et al., U.S. District Court for the District of Colorado, Deposition 2014; CV 13-02411-REB-CBS

Phillis Ideal and Collins Partners Ltd., et al. v. BP America Production Company; State of New Mexico County of Santa Fe First Judicial District Court, Deposition 2014; D-0101-CV-2003-02310

Nokia Siemens Networks US LLC, n/k/a Nokia Solutions and Networks US v. Viaero Wireless a/k/a NE Colorado Cellular, Inc.; American Arbitration Association; Deposition 2014; 50 494 T 00510 13

Legal Filings

1. Complaint and Jury Demand, filed December 12, 2014
2. America Can!'s Answer and Counterclaims, filed February 5, 2015

Deposition Transcripts and Exhibits

3. December 5, 2017 deposition of Esti Landau and exhibits
4. November 16, 2017 deposition of Malcolm Wentworth and Exhibits 35-36
5. November 14, 2017 deposition of Richard Marquez

Expert Report

6. January 16, 2018 report of Bryce R. Cook

Other Information

7. K4K's Advertising Expenses Copy of 58 KS0000021.xlsx
8. Telephone discussion with Asher Moskovits, VP of Business Development and Esti Landau, Chief marketing Officer

Independent Research

9. K4K's Form 990, 2008-2016
10. Oorah Form 990, 2015
11. Car Donation Foundation, dba Wheels for Wishes Form 990s 2012-2016
12. <https://mediaroom.kbb.com/press-releases?item=105737>
13. IRS Individual Noncash Contribution Reports, 2003-2014
14. IRS publication no. 4303: A Donor's Guide to Car Donations
15. IRS Fact Sheet FS-2006-1, January 2006 Highlights of 2005 Tax Law Changes
16. US GAO Testimony, April 1, 2003, Vehicle Donations: Taxpayer Considerations When Donating Vehicles to Charities. Statement of Cathleen A. Berrick GAO-03-608T
17. America Can! Cars for Kids Financial Report for the year ended August 31, 2015 and 2014
18. Form 990 - Return of Organization Exempt from Income Tax, America Can! Cars for Kids, for the tax year ending August 31, 2014
19. Banjo Buddies, Inc. v. Renosky, 399 F.3d 168 (2005)
20. § 35 (15 U.S.C. § 1117) – Recovery of profits, damages, and costs.
21. Weil, Roman L., Michael J. Wagner, and Peter B. Frank, "Litigation Services Handbook, The Role of the Financial Expert," Third Ed. Section 21.3: "Damages in Lanham Act Cases (Trademark and False Advertising)"
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31. https://www.donationline.com/search_charity
32. https://pilotonline.com/news/local/article_e011bafc-d677-569e-8543-6a5fd1e0f167.htm
33. Lanham Act, 15 USC §1117

Facts & Data Considered

34. McCarthy on Trademarks and Unfair Competition, Fourth Edition, March 2016 Update, Section 30:68 (Malackowski Exhibit-18).

Information Cited in Bryce Cook's Report

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- 36. About Texas Cars For Kids.pdf
- 37. About the Kars4Kids Charity _ JOY for Our Youth.pdf
- 38. CAN-00005233.pdf
- 39. CAN-00006651.pdf
- 40. CAN-00006682.pdf
- 41. CAN-00024476.pdf
- 42. CAN-00024518.pdf
- 43. CAN-00176978.pdf
- 44. CAN-00177344.pdf
- 45. CAN-00177380.pdf
- 46. CAN-00177439.pdf
- 47. CAN-00177453.pdf
- 48. CAN-00177453_HIGHLY CONFIDENTIAL - ATTORNEYS' EYES ONLY.xlsx
- 49. CAN-00177525.pdf
- 50. CAN-00177548.pdf
- 51. CAN-00177594.pdf
- 52. CAN-00177628.pdf
- 53. CAN-00177704.pdf
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- 55. CAN-00177773.pdf
- 56. CAN-00177774.pdf
- 57. CAN-00177810.pdf
- 58. CAN-00177845.pdf
- 59. CAN-00177883.pdf
- 60. CAN-00177921.pdf
- 61. CAN-00177963.pdf
- 62. CAN-00178011.pdf
- 63. CAN-00178025.pdf
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- 65. CAN-00178026.pdf
- 66. CAN-00178039.pdf
- 67. CAN-00178060.pdf
- 68. CAN-00178082.pdf
- 69. CAN-00178115.pdf
- 70. CAN-00178156.pdf
- 71. CAN-00178198.pdf
- 72. CAN-00178242.pdf
- 73. CAN-00178284.pdf
- 74. CAN-00178330.pdf
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84. CAN-00178545.pdf
85. CAN-00178564.pdf
86. CAN-00178585.pdf
87. CAN-00178617.pdf
88. CAN-00178631.pdf
89. CAN-00178646.pdf
90. CAN-00178665.pdf
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116. K4K0530588.pdf
117. K4K0530665.pdf
118. K4K0531513.pdf
119. K4K0531796.pdf
120. K4K0531852.pdf
121. K4K0531864.pdf
122. K4K0531900.pdf
123. K4K0532002.pdf

Exhibit 5

Section 2

Individual Income Tax Returns, 2014

Taxpayers filed 148.1 million individual income tax returns with total income for Tax Year (TY) 2014, an increase of 0.8 percent from the 146.9 million returns filed for TY 2013 (Figure A). Total income reported on these returns totaled \$9.9 trillion, a 7.4-percent increase from the

previous year. A major reason for this growth was the 42.7 percent increase in net capital gains (less losses) to \$698.6 billion. Salaries and wages, the largest component of total income (68.4 percent in 2014) rose 4.8 percent from 2013 to \$6.8 trillion. Statutory adjustments, which are subtracted from total

Figure A. Total Income and Selected Sources of Income, Tax Years 2013 and 2014

[Number of returns is in thousands--money amounts are in millions of dollars]

| Item | 2013 | | 2014 | | Percentage change | |
|---|-------------------|------------------|-------------------|------------------|-------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total Income [1] | 146,879 | 9,233,511 | 148,101 | 9,916,220 | 0.8 | 7.4 |
| Salaries and wages | 122,189 | 6,475,381 | 123,140 | 6,784,948 | 0.8 | 4.8 |
| Taxable interest | 44,921 | 100,649 | 43,334 | 93,894 | -3.5 | -6.7 |
| Ordinary dividends | 27,688 | 214,973 | 27,652 | 254,702 | -0.1 | 18.5 |
| Qualified dividends | 25,494 | 158,069 | 25,702 | 192,448 | 0.8 | 21.7 |
| Business or profession net income (less loss) | 23,530 | 302,073 | 24,073 | 317,259 | 2.3 | 5.0 |
| Business or profession net income | 17,969 | 357,363 | 18,297 | 374,659 | 1.8 | 4.8 |
| Business or profession net loss | 5,561 | 55,291 | 5,776 | 57,400 | 3.9 | 3.8 |
| Net capital gain (less loss) | 23,993 | 489,621 | 24,268 | 698,649 | 1.1 | 42.7 |
| Net capital gain | 11,531 | 504,323 | 12,595 | 705,008 | 9.2 | 39.8 |
| Net capital gain loss | 9,009 | 20,909 | 7,595 | 17,620 | -15.7 | -15.7 |
| Capital gain distributions [2] | 12,846 | 44,787 | 13,665 | 79,059 | 6.4 | 76.5 |
| Sales of property other than capital assets, net gain (less loss) | 2,139 | 1,029 | 2,289 | 8,973 | 7.0 | 771.7 |
| Sales of property other than capital assets, net gain | 982 | 26,292 | 1,087 | 31,473 | 10.6 | 19.7 |
| Sales of property other than capital assets, net loss | 1,156 | 25,262 | 1,202 | 22,500 | 4.0 | -10.9 |
| Taxable social security benefits | 18,507 | 243,327 | 19,019 | 261,156 | 2.8 | 7.3 |
| Total rental and royalty net income (less loss) [3] | 11,544 | 57,505 | 11,571 | 65,800 | 0.2 | 14.4 |
| Total rental and royalty net income | 6,792 | 104,041 | 6,911 | 112,415 | 1.7 | 8.0 |
| Total rental and royalty net loss | 4,752 | 46,536 | 4,660 | 46,614 | -1.9 | 0.2 |
| Partnership and S-corporation net income (less loss) | 8,460 | 531,614 | 8,679 | 583,791 | 2.6 | 9.8 |
| Partnership and S-corporation net income | 5,771 | 647,963 | 5,936 | 701,113 | 2.9 | 8.2 |
| Partnership and S-corporation net loss | 2,689 | 116,349 | 2,743 | 117,322 | 2.0 | 0.8 |
| Estate and trust net income (less loss) | 649 | 24,423 | 634 | 29,792 | -2.4 | 22.0 |
| Estate and trust net income | 591 | 28,709 | 579 | 32,804 | -1.9 | 14.3 |
| Estate and trust net loss | 59 | 4,286 | 54 | 3,012 | -7.4 | -29.7 |
| Farm net income (less loss) | 1,813 | -7,798 | 1,784 | -8,276 | -1.6 | -6.1 |
| Farm net income | 589 | 17,343 | 591 | 16,296 | 0.3 | -6.0 |
| Farm net loss | 1,224 | 25,141 | 1,193 | 24,572 | -2.5 | -2.3 |
| Unemployment compensation | 9,287 | 51,923 | 7,451 | 33,289 | -19.8 | -35.9 |
| Taxable pensions and annuities | 27,756 | 638,659 | 28,144 | 663,223 | 1.4 | 3.8 |
| Taxable Individual Retirement Account distributions | 13,331 | 213,602 | 13,654 | 235,005 | 2.4 | 10.0 |
| Net operation loss | 1,212 | 189,041 | 1,201 | 196,187 | -0.8 | 3.8 |
| Other net income (less loss) [4] | 6,810 | 37,172 | 6,377 | 39,156 | -6.4 | 5.3 |
| Other net income | 6,540 | 43,121 | 6,077 | 45,506 | -7.1 | 5.5 |
| Other net loss | 269 | 5,949 | 301 | 6,350 | 11.5 | 6.8 |

[1] Sources of total income shown are not comprehensive and, therefore, do not add to total income.

[2] Includes both Schedule D and Form 1040 capital gain distributions.

[3] Includes farm rental net income (less loss).

[4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses (shown separately in this figure), foreign-earned income exclusions, and cancellation of debt, taxable health savings account distributions, and gambling earnings (not shown separately in this figure).

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Individual Income Tax Returns 2014

Individual Income Tax Returns, 2014

income to arrive at adjusted gross income (AGI), increased 3.8 percent to \$145.2 billion. AGI rose 7.4 percent to \$9.8 trillion for the year. Total income tax rose 11.5 percent to \$1.4 trillion. After subtracting the refundable portion of refundable credits and the portion that offset all other taxes from total income tax, total income tax was \$1.3 trillion and the effective tax rate increased 0.6 percentage points to 13.1 percent for 2014.

Total Income

Total income increased 7.4 percent to \$9.9 trillion for 2014 (Figure A). Salaries and wages, the largest component of total income, increased 4.8 percent from \$6.5 trillion to \$6.8 trillion. Within total income, the share of salaries and wages decreased slightly to 68.4 percent for 2014, down from 70.1 percent for 2013. The second largest component of total income, net capital gains (less loss) increased 42.7 percent for 2014. Capital gain distributions, a component of net capital gains, rose 76.5 percent. Taxpayers report capital gain distributions on either Schedule D with other sales of capital assets or alone on Forms 1040 or 1040A.

In general, all retirement income items increased for 2014. These retirement income items include the taxable portions of individual retirement account (IRA) distributions (up 10.0 percent), Social Security benefits (up 7.3 percent), and pensions and annuities (up 3.8 percent).

Taxpayers also reported increases in business income in 2014, partnership and S corporation net income (less loss) rose \$52.1 billion (up 9.8 percent) to \$583.8 billion for 2014, while

business or profession net income (less loss) rose 5.0 percent to \$317.3 billion.

The most notable change in other total income item was unemployment compensation which decreased 35.9 percent to \$33.3 billion as the number of returns claiming unemployment fell 19.8 percent to 7.5 million.

Statutory Adjustments

Statutory adjustments increased 3.8 percent to \$145.2 billion for 2014 (Figure B). The three largest adjustments were all related to self-employment. Together, the amounts reported for the deductible part of the self-employment tax, self-employed health insurance deduction, and adjustment for payments to a self-employed retirement (Keogh) plan accounted for 55.5 percent of total statutory adjustments. These three items together increased 4.1 percent and accounted for 59.5 percent of the total increase in statutory adjustments. Taxpayers subtract these adjustments from total income when computing adjusted gross income (AGI). For 2014, taxpayers filed 148.6 million tax returns with a reported AGI of \$9.8 trillion, a 7.4-percent increase from the previous year.

Deductions

Total deductions (the sum of the total standard deduction and total itemized deductions) increased 2.3 percent to \$2.1 trillion (Figure C). The number of returns claiming a standard deduction increased 1.7 percent for 2014, accounting for 69.0

Figure B. Statutory Adjustments, Tax Years 2013 and 2014

[Number of returns is in thousands—money amounts are in millions of dollars]

| Item | 2013 | | 2014 | | Percentage change | |
|---|-------------------|------------------|-------------------|------------------|-------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total statutory adjustments | 37,666 | 139,882 | 38,387 | 145,184 | 1.9 | 3.8 |
| Payments to an Individual Retirement Account | 2,713 | 12,973 | 2,708 | 13,229 | -0.2 | 2.0 |
| Educator expenses deduction | 3,838 | 964 | 3,768 | 959 | -1.8 | -0.5 |
| Certain business expenses of reservists, performing artists, etc. | 157 | 587 | 152 | 537 | -2.7 | -8.5 |
| Moving expenses adjustment | 1,244 | 3,561 | 1,128 | 3,445 | -9.3 | -3.3 |
| Student loan interest deduction | 11,460 | 11,618 | 12,083 | 12,813 | 5.4 | 10.3 |
| Tuition and fees deduction | 1,893 | 4,341 | 1,747 | 3,872 | -7.7 | -10.8 |
| Health savings account deduction | 1,195 | 3,716 | 1,361 | 4,106 | 14.0 | 10.5 |
| Deductible part of self-employment tax | 18,875 | 27,912 | 19,351 | 29,287 | 2.5 | 4.9 |
| Self-employed health insurance deduction | 3,996 | 27,139 | 4,185 | 28,113 | 4.7 | 3.6 |
| Payments to a self-employed retirement (Keogh) plan | 955 | 22,408 | 990 | 23,215 | 3.6 | 3.6 |
| Penalty on early withdrawal of savings | 691 | 221 | 612 | 140 | -11.5 | -36.7 |
| Alimony paid | 652 | 11,761 | 608 | 11,808 | -6.7 | 0.4 |
| Domestic production activities deduction | 717 | 11,229 | 699 | 11,976 | -2.6 | 6.7 |
| Other adjustments [1] | n.a. | 1,452 | n.a. | 1,684 | [2] | 16.0 |
| Adjusted gross income (less deficit) | 147,351 | 9,093,629 | 148,607 | 9,771,035 | 0.9 | 7.4 |

n.a.—Not available.

[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2013 and 2014.

[2] Percentage not computed.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Individual Income Tax Returns, 2014

Individual Income Tax Returns 2014

Figure C. Selected Itemized Deductions, Standard Deduction, Exemptions, and Taxable Income, Tax Years 2013 and 2014

[Number of returns is in thousands —money amounts are in millions of dollars]

| Item | 2013 | | 2014 | | Percentage change | |
|--|-------------------|------------------|-------------------|------------------|-------------------|-------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total deductions [1] | 145,229 | 2,037,245 | 146,560 | 2,082,945 | 0.9 | 2.2 |
| Total standard deduction | 100,899 | 848,650 | 102,595 | 876,240 | 1.7 | 3.3 |
| Basic standard deduction | 100,899 | 823,063 | 102,595 | 849,368 | 1.7 | 3.2 |
| Additional standard deduction | 14,287 | 25,583 | 14,810 | 26,869 | 3.7 | 5.0 |
| Total itemized deductions before limitation | 44,330 | 1,225,023 | 43,965 | 1,251,404 | -0.8 | 2.2 |
| Medical and dental expenses after AGI limitation | 8,998 | 84,507 | 8,606 | 83,812 | -4.3 | -0.8 |
| Taxes paid [2] | 43,977 | 506,191 | 43,613 | 520,449 | -0.8 | 2.8 |
| State and local income taxes | 32,590 | 304,274 | 32,456 | 311,222 | -0.4 | 2.3 |
| State and local general sales taxes | 10,077 | 16,597 | 9,804 | 17,081 | -2.7 | 2.9 |
| Interest paid [3] | 33,898 | 317,317 | 33,332 | 307,962 | -1.7 | -2.9 |
| Home mortgage interest | 33,279 | 296,186 | 32,729 | 286,749 | -1.7 | -3.2 |
| Charitable contributions | 36,431 | 194,664 | 36,221 | 210,599 | -0.6 | 8.2 |
| Other than cash contributions | 22,176 | 51,591 | 22,163 | 65,330 | -0.1 | 26.6 |
| Casualty and theft losses | 97 | 2,463 | 90 | 2,204 | -7.1 | -10.5 |
| Miscellaneous deductions after 2-percent AGI limitation | 12,302 | 98,383 | 12,332 | 104,902 | 0.2 | 6.6 |
| Gambling losses and other unlimited miscellaneous deductions | 1,205 | 21,498 | 1,172 | 21,476 | -2.8 | -0.1 |
| Itemized deductions in excess of limitation | 2,517 | 36,428 | 2,794 | 44,699 | 11.0 | 22.7 |
| Total itemized deductions | 44,331 | 1,188,595 | 43,965 | 1,206,705 | -0.8 | 1.5 |
| Exemptions [4] | 289,929 | 1,107,723 | 290,412 | 1,121,603 | 0.2 | 1.3 |
| Taxable income | 110,503 | 6,387,828 | 112,658 | 6,997,856 | 2.0 | 9.5 |

[1] Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

[2] Includes real estate taxes, personal property taxes, and other taxes not shown separately.

[3] Includes investment interest, deductible mortgage "points," and qualified mortgage insurance premiums not shown separately.

[4] The number of returns columns represent the number of exemptions.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

percent of all returns filed. The average standard deduction rose 1.5 percent over the 2013 average to \$8,541 in 2014.

Taxpayers claimed itemized deductions on 29.6 percent of all returns filed, representing 57.9 percent of the total deduction amount for the year.¹ The average for total itemized deductions (after limitation) was \$27,447 for 2014, up from the \$26,812 average total claimed for 2013. However, the number of returns with itemized deductions decreased by 0.8 percent to 44.0 million returns. Table 2.1 presents detailed statistics for individual returns with itemized deductions, by type of deduction and size of AGI.

The largest itemized deduction for 2014 was taxes paid, followed by interest paid, and charitable contributions. Taxes paid increased 2.8 percent to \$520.4 billion, accounting for 41.6 percent of total itemized deductions for the year. Interest paid, the second largest itemized deduction, decreased to \$308.0 billion (down 2.9 percent) for 2014 and made up 24.6 percent of total itemized deductions. For 2014, the number of returns reporting the largest component of the interest paid deduction, home mortgage interest, decreased 1.7 percent, while the amount

reported decreased 3.2 percent. The deduction for charitable contributions rose 8.2 percent to \$210.6 billion. This increase in charitable contributions occurred even with a decrease (0.6 percent) in the number of returns taking the deduction.

For 2014, the number of personal exemptions for taxpayers and dependents increased slightly to 290.4 million, while the amount increased 1.3 percent to \$1,121.6 billion. The increase in the amount was greater than the number of returns due to the \$50 increase in the deductible amount per exemption to \$3,950 for the year.

Taxpayers subtract deductions (either itemized or standard) and exemptions from AGI to arrive at taxable income. With the large increase in AGI, total deductions increasing only modestly, and the small increase in exemptions, total taxable income rose 9.6 percent to \$7.0 trillion for 2014.

Tax Credits

Tax credits are used to offset taxes. Certain tax credits are also refundable in that if the credit exceeds the total tax owed, the excess credit can be refunded to the taxpayer. Figure D

¹ Of the 148,606,578 total returns filed, 1.4 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported or they were married filing separately with no deductions but spouse itemized on their returns.

Figure D. Total Tax Credits and Income Tax Before and After Credits, Tax Years 2013 and 2014

[Number of returns is in thousands--money amounts are in millions of dollars]

| Item | 2013 | | 2014 | | Percentage change | |
|--|-------------------|------------------|-------------------|------------------|-------------------|-------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Income tax before credits | 109,572 | 1,293,164 | 111,969 | 1,432,798 | 2.2 | 10.8 |
| Total tax credits [1] | 48,104 | 74,614 | 48,773 | 76,243 | 1.4 | 2.2 |
| Child care credit | 6,316 | 3,459 | 6,341 | 3,505 | 0.4 | 1.3 |
| Foreign tax credit | 7,488 | 20,238 | 7,958 | 21,648 | 6.3 | 7.0 |
| General business credit | 462 | 3,065 | 348 | 3,137 | -24.6 | 2.4 |
| Prior-year minimum tax credit | 322 | 1,005 | 316 | 964 | -1.9 | -4.0 |
| Nonrefundable education credits | 10,197 | 10,646 | 9,910 | 10,445 | -2.8 | -1.9 |
| Retirement savings contribution credit | 7,412 | 1,317 | 7,918 | 1,381 | 6.8 | 4.8 |
| Child tax credit [2] | 22,563 | 27,233 | 22,395 | 27,202 | -0.7 | -0.1 |
| Residential energy credits | 3,036 | 1,614 | 2,664 | 1,638 | -12.3 | 1.5 |
| Total refundable credits used to offset income tax before credits [3, 4] | 9,374 | 5,456 | 9,704 | 5,538 | 3.5 | 1.5 |
| Earned income credit | 4,241 | 1,294 | 4,465 | 1,387 | 5.3 | 7.2 |
| American opportunity credit | 5,000 | 4,020 | 4,869 | 3,930 | -2.6 | -2.2 |
| Income tax after credits | 94,519 | 1,218,550 | 96,531 | 1,355,305 | 2.1 | 11.2 |

[1] Includes credits not shown separately.

[2] Excludes the refundable additional child tax credit, which totaled \$27.9 billion for 2013 and \$27.1 billion for 2014.

[3] Represents portion of refundable credits used to offset income tax before credits.

[4] For 2014, includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit. For 2013, includes regulated investment company credit, health coverage tax credit, and prior-year returns claiming the making work pay credit, first time homebuyers credit, refundable prior-year minimum tax credit, and adoption credit.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

lists tax credits in two groups—nonrefundable and refundable. Furthermore, Figure D shows only the amounts of credit that offset income taxes owed—the amounts of refundable tax credits that are refundable or offset other taxes are not included in Figure D. Table 3.3 contains data on all three parts of the refundable credits.

Total tax credits increased 2.2 percent to \$76.2 billion for 2014 (Figure D). As noted above, these total tax credits exclude the “refundable” portions of the child tax credit, American opportunity tax credit, regulated investment company credit, earned income credit (EIC), and net premium tax credit, as well as any amount of these credits used to offset any other taxes. Nonrefundable credits used to offset income tax before credits increased by 2.2 percent largely driven by a 7.0-percent increase in the foreign tax credit. Overall, the child tax credit was the largest credit claimed followed by the foreign tax credit. Some 22.4 million taxpayers claimed the child tax credit for a total of \$27.2 billion, accounting for 35.7 percent of the total tax credits reported for 2014. The foreign tax credit increased to \$21.6 billion, accounting for 28.4 percent of total tax credits reported for the year despite only being claimed on just 5.4 percent (8.0 million) of all individual tax returns filed.

Refundable credits were separated into three parts: the portion used to offset income tax before credits, the portion used to offset all other taxes, and the refundable portion. The first portion, which was included in total tax credits, offset

income tax before credits. The second portion offset all other taxes besides income tax, such as the self-employment tax. The IRS treated the last portion, the refundable portion, as a refund and paid it directly to taxpayers who had no tax against which to apply the credits or whose credits exceeded income tax (and other income-related taxes). The last two portions of refundable credits were not included in total tax credits.

In total, taxpayers claimed \$105.6 billion in refundable tax credits (Table 3.3). Of this, \$5.5 billion was applied against income taxes and \$9.8 billion against all other taxes. The remaining \$90.3 billion in refundable credits was refunded to taxpayers. The portion applied against income taxes accounted for 5.2 percent of total refundable credits. Of this, the American opportunity credit accounted for 71.0 percent. The portion used to offset all other taxes accounted for 9.2 percent of the total, while the last portion, the refundable portion, was the largest component at 85.5 percent. The refundable amount of the additional child tax credit (\$25.8 billion), along with the EIC (\$58.9 billion), made up nearly all (93.8 percent) of this refundable portion.

A taxpayer could use a few other refundable credits besides the child tax credit and EIC to offset taxes. The largest of these credits, after the EIC and child tax credit, was the American opportunity credit, which taxpayers claimed on 10.2 million returns for a total of \$9.1 billion. Of this, 5.8 million returns claimed a refundable amount of \$4.9 billion.²

² To determine the portion applied against taxes and the amount refunded to the taxpayer among taxpayers who claimed multiple refundable credits, the credits were applied in the order in which they appeared on the IRS Form 1040.

Total Income Tax and Average Tax Rates

Total income tax as presented in these statistics, is the sum of income tax after credits (including the subtraction of refundable credits such as the EIC, American opportunity credit, net premium tax credit, and regulated investment company credit) plus the net investment income tax and tax on accumulation distribution of trusts from Form 4970. With the increase in taxable income, and a slight increase in total tax credits, total income tax significantly increased 11.5 percent to \$1.4 trillion for 2014 (Figure E).

For 2014, the tax generated by the alternative minimum tax (AMT) increased 4.4 percent to \$28.6 billion. The number of returns with AMT liability also increased rising 8.5 percent to 4.3 million. Just as the AMT showed an increase, the net investment income tax also showed an increase for 2014. The net investment income tax increased 36.3 percent to \$22.5 billion and the amount of returns on which it was applied increased 16.2 percent.

The average tax rate (total income tax divided by AGI for all returns) was 14.1 percent for 2014 (Figure F) an increase of 0.5 percentage points from 2013. Since by our definition total income tax is limited to zero (it cannot be negative), this calculation does not account for the impact of refundable credits, which have the potential effect of creating a negative tax liability for many taxpayers. Accounting for this (subtracting the portion of refundable credits that offset all other taxes and the refundable portion of credits from total income tax), the average tax rate was 13.1 percent, an increase of 0.6 percentage points from 2013. There was little to no difference in average tax rates with or without accounting for refundable credits for taxpayers with AGI of \$50,000 or more, while the rates for taxpayers with AGI under \$50,000 were markedly different. The greatest disparities in rates were in the \$1 under \$10,000

AGI class (10.3 percentage points) and \$10,000 under \$20,000 AGI class (12.4 percentage points) due to the combination of lower income taxes and the propensity for having refundable credits in these AGI classes.

For 2014, average tax rates increased as income rose (for both measures of the average tax rate) for each AGI category from \$20,000 up to \$5 million or less. The average tax rate peaked at 29.4 percent for returns in the AGI class \$2 million under \$5 million. For the classes above this level, the average tax rates declined to a low of 26.1 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline was that individuals in the classes above \$5 million or more tended to report a larger percentage of their AGI as long-term capital gains and qualified dividends, compared to individuals in the lower AGI classes. This income was taxed at a maximum rate of 20 percent (23.8 percent including the net investment tax) as opposed to up to a 39.6-percent rate for ordinary income (43.4 percent including the net investment tax). For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 21.5 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 51.5 percent for those individuals reporting AGI of \$10 million or more. More historical data on average tax rates are available in Section 3, Individual Income Tax Rates. In addition, a historical overview of different tax periods is provided for more perspective.

Affordable Care Act

A major tax law change for 2014 was the implementation of certain provisions of the Affordable Care Act. The Act contained comprehensive health insurance reforms and included tax provisions that affected individuals. The Act established the premium tax credit (PTC) for taxpayers who enroll in a qualified health plan (QHP) offered through a Marketplace.

Figure E. Total Income Tax, Tax Years 2013 and 2014

[Number of returns is in thousands—money amounts are in millions of dollars]

| Item | 2013 | | 2014 | | Percentage change | |
|---|-------------------|------------------|-------------------|------------------|-------------------|-------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total income tax | 94,532 | 1,235,040 | 96,544 | 1,377,797 | 2.1 | 11.6 |
| Alternative minimum tax | 3,940 | 27,426 | 4,278 | 28,646 | 8.6 | 4.4 |
| Net investment income tax | 3,090 | 16,491 | 3,591 | 22,480 | 16.2 | 36.3 |
| All other taxes | 27,649 | 69,721 | 35,475 | 76,877 | 28.3 | 10.3 |
| Self-employment tax | 18,875 | 55,533 | 19,351 | 58,468 | 2.5 | 5.3 |
| Penalty tax on qualified retirement plans | 5,726 | 5,874 | 5,726 | 5,840 | [1] | -0.6 |
| Health care individual responsibility payment | N/A | N/A | 8,062 | 1,694 | [2] | [2] |
| Additional medicare tax | 2,816 | 6,273 | 3,116 | 7,261 | 10.7 | 15.7 |
| Total tax liability | 98,651 | 1,295,299 | 101,133 | 1,444,390 | 2.5 | 11.5 |

N/A—not applicable.

[1] Less than 0.05 percent.

[2] Percentage not computed.

SOURCE: IRS. Statistics of Income Division. Publication 1304.

Individual Income Tax Returns 2014

Individual Income Tax Returns, 2014

Figure F. Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2013 and 2014

[Number of returns is in thousands—money amounts are in millions of dollars]

| Tax year, item | Total | Size of adjusted gross income | | | | | | |
|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|--------------------------|---------------------------|
| | | Under \$1 [1] | \$1 under \$10,000 | \$10,000 under \$20,000 | \$20,000 under \$30,000 | \$30,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Tax Year 2014: | | | | | | | | |
| Number of returns | 148,607 | 2,034 | 22,053 | 23,621 | 18,881 | 26,072 | 32,220 | 17,501 |
| Adjusted gross income (less deficit) | 9,771,035 | -197,691 | 116,098 | 351,605 | 467,812 | 1,021,446 | 2,303,583 | 2,361,756 |
| Percent of AGI subject to reduced rate [2] | 8.5 | [3] | 1.0 | 0.9 | 1.1 | 1.3 | 2.2 | 3.7 |
| Total income tax | 1,377,797 | 175 | 394 | 5,019 | 15,038 | 56,423 | 201,406 | 297,112 |
| Refundable credits to offset all other taxes | 9,755 | 118 | 1,478 | 4,344 | 1,992 | 1,501 | 299 | 22 |
| Refundable credits refundable portion | 90,276 | 469 | 10,493 | 39,319 | 25,049 | 13,402 | 1,482 | 63 |
| Total income tax minus refundable credits [4, 5] | 1,277,766 | -411 | -11,577 | -38,644 | -12,003 | 41,520 | 199,625 | 297,026 |
| Average tax rate: | | | | | | | | |
| Total income tax as a percentage of AGI | 14.1 | [3] | 0.3 | 1.4 | 3.2 | 5.5 | 8.7 | 12.6 |
| Total income tax minus refundable credits as a percentage of AGI | 13.1 | [3] | -10.0 | -11.0 | -2.6 | 4.1 | 8.7 | 12.6 |
| Tax Year 2013: | | | | | | | | |
| Number of returns | 147,351 | 2,113 | 22,638 | 24,125 | 18,935 | 25,753 | 31,803 | 16,425 |
| Adjusted gross income (less deficit) | 9,093,629 | -198,631 | 119,126 | 358,894 | 469,171 | 1,008,621 | 2,272,956 | 2,209,424 |
| Percent of AGI subject to reduced rate [2] | 6.5 | [3] | 0.8 | 0.8 | 0.9 | 1.1 | 1.8 | 3.2 |
| Total income tax | 1,235,040 | 177 | 401 | 5,218 | 14,910 | 55,380 | 198,233 | 278,504 |
| Refundable credits to offset all other taxes | 9,100 | 113 | 1,624 | 3,983 | 1,701 | 1,419 | 253 | 7 |
| Refundable credits refundable portion | 90,883 | 396 | 10,938 | 39,826 | 25,341 | 12,818 | 1,492 | 54 |
| Total income tax minus refundable credits [4, 5] | 1,135,057 | -332 | -12,161 | -38,591 | -12,132 | 41,142 | 196,488 | 278,443 |
| Average tax rate: | | | | | | | | |
| Total income tax as a percentage of AGI | 13.6 | [3] | 0.3 | 1.5 | 3.2 | 5.5 | 8.7 | 12.6 |
| Total income tax minus refundable credits as a percentage of AGI | 12.5 | [3] | -10.2 | -10.8 | -2.6 | 4.1 | 8.6 | 12.6 |
| Tax year, item | Size of adjusted gross income -- continued | | | | | | | |
| | \$200,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 under \$1,500,000 | \$1,500,000 under \$2,000,000 | \$2,000,000 under \$5,000,000 | \$5,000,000 under \$10,000,000 | \$10,000,000 or more | |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | |
| Tax Year 2014: | | | | | | | | |
| Number of returns | 4,979 | 835 | 180 | 77 | 109 | 27 | 17 | |
| Adjusted gross income (less deficit) | 1,419,777 | 562,623 | 217,427 | 132,463 | 326,512 | 181,944 | 505,681 | |
| Percent of AGI subject to reduced rate [2] | 8.2 | 14.0 | 17.6 | 21.5 | 26.2 | 33.8 | 51.5 | |
| Total income tax | 276,487 | 145,018 | 61,374 | 38,344 | 96,136 | 52,937 | 131,936 | |
| Refundable credits to offset all other taxes | [6] | -- | [6] | -- | -- | -- | -- | |
| Refundable credits refundable portion | [6] | -- | [6] | [6] | -- | -- | -- | |
| Total income tax minus refundable credits [4, 5] | 276,487 | 145,018 | 61,374 | 38,344 | 96,136 | 52,937 | 131,936 | |
| Average tax rate: | | | | | | | | |
| Total income tax as a percentage of AGI | 19.5 | 25.8 | 28.2 | 28.9 | 29.4 | 29.1 | 26.1 | |
| Total income tax minus refundable credits as a percentage of AGI | 19.5 | 25.8 | 28.2 | 28.9 | 29.4 | 29.1 | 26.1 | |
| Tax Year 2013: | | | | | | | | |
| Number of returns | 4,488 | 724 | 156 | 64 | 91 | 21 | 13 | |
| Adjusted gross income (less deficit) | 1,277,489 | 486,697 | 188,076 | 110,426 | 270,183 | 145,701 | 375,495 | |
| Percent of AGI subject to reduced rate [2] | 6.8 | 11.5 | 14.8 | 17.6 | 21.7 | 28.9 | 43.8 | |
| Total income tax | 250,646 | 125,786 | 53,109 | 32,174 | 79,630 | 42,688 | 98,185 | |
| Refundable credits to offset all other taxes | [6] | [6] | -- | -- | -- | [6] | -- | |
| Refundable credits refundable portion | [6] | [6] | [6] | -- | [6] | 18 | -- | |
| Total income tax minus refundable credits [4, 5] | 250,646 | 125,786 | 53,109 | 32,174 | 79,630 | 42,670 | 98,185 | |
| Average tax rate: | | | | | | | | |
| Total income tax as a percentage of AGI | 19.6 | 25.8 | 28.2 | 29.1 | 29.5 | 29.3 | 26.1 | |
| Total income tax minus refundable credits as a percentage of AGI | 19.6 | 25.8 | 28.2 | 29.1 | 29.5 | 29.3 | 26.1 | |

[1] Includes returns with adjusted gross deficit.

[2] Includes the amount of long-term capital gains and qualified dividends.

[3] Percentage not computed.

[4] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

[5] For 2014, includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit. For 2013, includes regulated investment company credit, health coverage tax credit, and prior-year returns claiming the making work pay credit, first time homebuyers credit, refundable prior-year minimum tax credit, and adoption credit.

[6] Less than \$500,000.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

The premium tax credit provided financial assistance to help pay QHP premiums by reducing the amount of tax owed or providing a refund. Advance payment of the premium tax credit (APTC) was a payment made for coverage during the year to the taxpayer's insurance provider that paid for part or all of the premiums. A taxpayer's APTC eligibility was based on the Marketplace's estimate of the PTC that the taxpayer would be able to take on their tax return. The Form 8962, *Premium Tax Credit* had to be filed by a taxpayer to take the premium tax credit or if APTC was paid in order to reconcile the difference between the APTC and PTC. If the APTC was more than the PTC, the taxpayer had an excess APTC and had to repay this excess subject to a limit. If PTC was more than the APTC, the taxpayer reduced their tax payment or increased their refund by the difference.

The total premium tax credit was taken on 3.1 million returns on the Form 8962, for a total of \$11.2 billion (Figure G). Also on Form 8962, 3.4 million returns had an APTC totaling \$12.0 billion. When the PTC and APTC were reconciled, 1.5 million returns received the net premium tax credit (\$1.0 billion) and 1.8 million returns had to repay excess advance premium tax credit (\$1.4 billion). These data do not reflect amended returns or errors that were corrected after initial processing.

Also beginning in 2014, the Affordable Care Act required that individuals must have had health care coverage, qualified for a health coverage exemption, or made a shared responsibility payment with a tax return. Over 13.3 million taxpayers filed

Figure G. Affordable Care Act Items, Tax Year 2014

[Money amounts are in thousands of dollars]

| Item | Number of returns | Amount |
|---|-------------------|------------|
| | (1) | (2) |
| Total premium tax credit | 3,104,620 | 11,175,462 |
| Advance payment of premium tax credit | 3,362,356 | 11,993,488 |
| Net premium tax credit | 1,499,446 | 1,010,733 |
| Excess advance premium tax credit repayment | 1,803,176 | 1,431,168 |
| Health care individual responsibility payment | 8,061,604 | 1,694,088 |

NOTE: Data in the figure do not reflect amended returns or errors that were corrected after initial processing.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

a Form 8965, *Health Coverage Exemptions* to claim a coverage exemption. A health care individual responsibility payment was made on 8.1 million returns for \$1.7 billion, an average of \$210 per tax return paying this penalty. (Other ACA tax provisions, like the credit for small employer health insurance premiums and the additional Medicare tax, took effect in earlier years.)

For more 2014 changes in law and Internal Revenue Service administrative changes see Section 1 of this publication. There are also definitions in Section 5 of this publication for all items appearing in tables. All the statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically file returns) filed during Calendar Year 2015. For more information on the data sources and limitations see Section 6.

Exhibit 6



Individual Noncash Contributions, 2013

by Pearson Liddell and Janette Wilson

For Tax Year 2013, individual taxpayers who itemized deductions reported a total of \$51.6 billion in noncash charitable contributions on a total of 22.2 million returns.¹ About a third (7.7 million) of these returns reported \$46.4 billion in charitable contribution deductions using Form 8283, *Noncash Charitable Contributions*. Individual taxpayers use this form when the amount of taxpayer deductions for all noncash donations on Schedule A, *Itemized Deductions*, exceeds \$500.

The number of individual returns filed by taxpayers with a Form 8283 attached increased 2.4 percent, from 7.6 million for Tax Year 2012 to 7.7 million for Tax Year 2013. Total donations increased 8.1 percent, from \$42.9 billion for 2012. Corporate stock donations increased 17.7 percent from \$16.8 billion for 2012 to \$19.7 billion for 2013. Of the \$46.4 billion in noncash donations reported, almost half went to foundations (\$11.8 billion or 25.5 percent of the total) and large charitable organizations (\$11.0 billion or 23.7 percent of the total). Taxpayers 65 years and older made up a smaller percentage (18 percent) of the returns filed with Form 8283 than all other age groups except the under-35 group, but they accounted for the largest percentage (37.3 percent or \$17.3 billion) of noncash charitable contributions.

The American Taxpayer Relief Act of 2012 (Public Law 112-240) was introduced in the summer of 2012, passed both houses of Congress on January 1, 2013, and was signed into law on January 2, 2013. This legislation allowed a series of temporary, though long-standing, tax cuts to expire for high-income individuals for 2013 and beyond. The net effect was an increase in the top marginal tax rate on ordinary income, long-term capital gains, and qualified dividends. This legislation therefore had the potential to induce some taxpayers to shift their charitable contributions from 2012 to 2013.

The legislation also extended for 2012 and 2013 the provision authorizing qualified charitable distributions—otherwise taxable distributions from an IRA owned by someone 70 1/2 years or older—to be paid directly to an eligible charitable organization. Each year, the IRA owner can exclude from gross income up to \$100,000 of such distributions. For Tax Year 2012 only, IRA owners had the choice to report such contributions made in January 2013 as if they occurred in 2012. In addition, IRA owners who received IRA distributions during December 2012 could contribute, in cash, all or part of the distributions to eligible charities during January 2013 and have them count as qualified distributions for 2012.

Finally, the legislation extended for 2012 and 2013 special rules that temporarily raised the percentage-of-income limitations for gifts of certain conservation easements. This allowed individuals to deduct up to 50 percent of their contribution base and allowed individuals who are qualified farmers and ranchers to deduct up to 100 percent of their contribution base. In addition, the donors could deduct any remaining value of the donated easement over the succeeding 15 years.

Types of Noncash Contributions

Corporate stock accounted for the largest amount and percentage (\$19.7 billion, 42.5 percent) of taxpayers' total noncash charitable contributions for 2013, followed by clothing (\$9.7 billion, 21 percent), and household items (\$4.2 billion, 9.1 percent) (Figure A). Only about 138,000 returns included stock donations, compared to 6.0 million returns with clothing donations and 2.9 million with donations of household items. The average corporate stock donation, however, was \$143,369 per return, while the average donation for clothing (\$1,611 per return) and household items (\$1,467 per return) was much smaller. In comparison, the highest average donation amount per return was for easements, followed by other investments (excluding corporate stocks or mutual funds). Slightly more than 2,000 returns had donations of easements totaling \$1.1 billion, or \$535,311 per return, and 6,050 returns had donations of other investments totaling \$2.2 billion, or \$368,880 per return.

Donation amounts changed between 2012 and 2013 for several categories of noncash assets (Figure B). The most notable negative percentage changes occurred in airline tickets and miles (-72.9 percent); planes, boats, and other vehicles (-39.2 percent); other investments (-37.7 percent); and land (-32.7 percent). While these percentage decreases were large, their overall significance is muted by the fact that their share of the overall donation amount was small. Combined, they represented only 6.5 percent of the total donation amount (less than .01 percent, 0.2 percent, 1.4 percent, and 4.8 percent, respectively). The most notable positive percentage changes occurred in corporate stock, increasing from \$16.8 billion in 2012 to \$19.7 billion in 2013 (17.7 percent), real estate, increasing from \$0.8 billion in 2012 to \$1.4 billion in 2013 (66.4 percent), and other donations, increasing from \$2.7 billion in 2012 to \$3.6 billion in 2013 (29.4 percent).

In terms of the average donation amount, noncash contributions increased 5.6 percent per return, from \$5,676 per return

¹ For further details on Tax Year 2013 individual income and tax statistics, see *Statistics of Income—2013, Individual Income Tax Returns* (IRS Publication 1304).



Figure A

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Year 2013

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donation | Number of returns [1] | Number of donations | Amount carried to Schedule A | Average amount per return | Average amount per donation | Percent of number of donations | Percent of amount carried to Schedule A |
|----------------------------------|-----------------------|---------------------|------------------------------|---------------------------|-----------------------------|--------------------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All donations | 7,740,032 | 23,083,213 | 46,403,763 | 5,995 | 2,010 | 100.0 | 100.0 |
| Corporate stock | 137,699 | 308,361 | 19,741,778 | 143,369 | 64,022 | 1.3 | 42.5 |
| Mutual funds | 22,059 | 36,158 | 1,644,483 | 74,549 | 45,480 | 0.2 | 3.5 |
| Other investments | 6,050 | 9,714 | 2,231,863 | 368,880 | 229,746 | [2] | 4.8 |
| Real estate | 6,898 | 7,017 | 1,346,602 | 195,223 | 191,905 | [2] | 2.9 |
| Land | 6,363 | 7,720 | 651,254 | 102,354 | 84,358 | [2] | 1.4 |
| Easements | 2,025 | 2,390 | 1,083,785 | 535,311 | 453,389 | [2] | 2.3 |
| Art and collectibles | 96,085 | 125,815 | 1,189,816 | 12,383 | 9,457 | 0.5 | 2.6 |
| Food | 217,481 | 368,136 | 125,019 | 575 | 340 | 1.6 | 0.3 |
| Clothing | 6,041,041 | 14,206,530 | 9,731,709 | 1,611 | 685 | 61.5 | 21.0 |
| Accessories | 78,769 | 94,588 | 46,234 | 587 | 489 | 0.4 | 0.1 |
| Electronics | 457,900 | 561,428 | 409,416 | 894 | 729 | 2.4 | 0.9 |
| Household items | 2,877,390 | 5,633,837 | 4,221,882 | 1,467 | 749 | 24.4 | 9.1 |
| Cars and other motor vehicles | 135,418 | 140,214 | 262,960 | 1,942 | 1,875 | 0.6 | 0.6 |
| Planes, boats and other vehicles | 5,734 | 6,060 | 101,713 | 17,739 | 16,785 | [2] | 0.2 |
| Services | 16,735 | 42,129 | 56,345 | 3,367 | 1,337 | 0.2 | 0.1 |
| Airline tickets and miles | 1,309 | 1,336 | 767 | 586 | 574 | [2] | [2] |
| Other [3] | 940,137 | 1,531,779 | 3,558,136 | 3,785 | 2,323 | 6.6 | 7.7 |

[1] Total number of returns does not equal the sum of returns by donation type because a return could have more than one type of donation.

[2] Less than 0.05 percent.

[3] Other donations include donations of intellectual property.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, March 2016.

Figure B

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Years 2012 and 2013

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donation | 2012 | | | 2013 | | | Percentage change | |
|----------------------------------|-----------------------|------------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------|-----------------------|------------------------------|
| | Number of returns [1] | Amount carried to Schedule A | Average donation per return | Number of returns [1] | Amount carried to Schedule A | Average donation per return | Number of returns [1] | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All donations | 7,560,739 | 42,913,291 | 5,676 | 7,740,032 | 46,403,763 | 5,995 | 2.4 | 8.1 |
| Corporate stock | 118,598 | 16,775,406 | 141,448 | 137,699 | 19,741,778 | 143,369 | 16.1 | 17.7 |
| Mutual funds | 15,528 | 1,717,532 | 110,607 | 22,059 | 1,644,483 | 74,549 | 42.1 | -4.3 |
| Other investments | 5,149 | 3,581,759 | 695,624 | 6,050 | 2,231,863 | 368,880 | 17.5 | -37.7 |
| Real estate | 4,961 | 809,251 | 163,134 | 6,898 | 1,346,602 | 195,223 | 39.1 | 66.4 |
| Land | 9,906 | 967,482 | 97,667 | 6,363 | 651,254 | 102,354 | -35.8 | -32.7 |
| Easements | 1,114 | 971,276 | 872,250 | 2,025 | 1,083,785 | 535,311 | 81.8 | 11.6 |
| Art and collectibles | 100,293 | 1,183,374 | 11,799 | 96,085 | 1,189,816 | 12,383 | -4.2 | 0.5 |
| Food | 229,908 | 120,221 | 523 | 217,481 | 125,019 | 575 | -5.4 | 4.0 |
| Clothing | 5,959,727 | 9,340,226 | 1,567 | 6,041,041 | 9,731,709 | 1,611 | 1.4 | 4.2 |
| Accessories | 65,397 | 40,590 | 621 | 78,769 | 46,234 | 587 | 20.4 | 13.9 |
| Electronics | 488,387 | 421,747 | 864 | 457,900 | 409,416 | 894 | -6.2 | -2.9 |
| Household items | 2,706,875 | 3,736,990 | 1,381 | 2,877,390 | 4,221,882 | 1,467 | 6.3 | 13.0 |
| Cars and other motor vehicles | 154,093 | 297,374 | 1,930 | 135,418 | 262,960 | 1,942 | -12.1 | -11.6 |
| Planes, boats and other vehicles | 5,574 | 167,233 | 30,000 | 5,734 | 101,713 | 17,739 | 2.9 | -39.2 |
| Services | 13,286 | 30,430 | 2,290 | 16,735 | 56,345 | 3,367 | 26.0 | 85.2 |
| Airline tickets and miles | 2,065 | 2,827 | 1,369 | 1,309 | 767 | 586 | -36.6 | -72.9 |
| Other [2] | 925,208 | 2,749,573 | 2,972 | 940,137 | 3,558,136 | 3,785 | 1.6 | 29.4 |

[1] Total number of returns does not equal the sum of returns by donation type because a return could have more than one type of donation.

[2] Other donations include donations of intellectual property.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, March 2016.

with Form 8283 attached in 2012 to \$5,995 per return in 2013.² Despite this overall increase in the contribution average, other investment donations declined greatly from more than \$695,000 to about \$369,000. While appearing to be a significant, this decrease was nominal as the category only accounted for 4.8 percent of all donations. Donations of mutual funds also experienced a significant decline in average donation size, decreasing 32.6 percent from around \$110,600 to approximately \$74,500. While one of the smallest categories with respect to number of donations, easements also had a large decrease in average donation amount per return, decreasing by 38.6 percent from \$872,250 to just over \$535,300.

Average 2013 corporate stock donations increased by 1.4 percent to more than \$143,000. Clothing donations, the second largest group in terms of overall amount claimed, saw its average donation rise 2.8 percent, to \$1,611 per return in 2013. For household items, the average donation rose 6.3 percent, from about \$1,380 per return to approximately \$1,465 per return.

Over the years, taxpayer donations of corporate stock have consistently represented the highest amounts of donations. Clothing has accounted for the second largest share of donations in nearly every year since 2006; the sole exception was 2007 when taxpayers reported slightly larger noncash contributions for real estate, land, and easements. However, while the amount of clothing donations has remained consistent since 2006, the amounts deducted for corporate stock and real estate, land, and easements declined significantly between 2007 and

2009. Donations of corporate stock have almost recovered since that time, but donations of real estate, land, and easements have remained relatively low (Figure C).³ In 2007, taxpayers reported \$23.7 billion in corporate stock donations, and, together, the declines in 2008 and 2009 represented a 59.0-percent decrease since 2007. For 2010, stock donations rose 37.3 percent, followed by increases for 2011 (19.5 percent), 2012 (5.1 percent), and 2013 (17.7 percent).

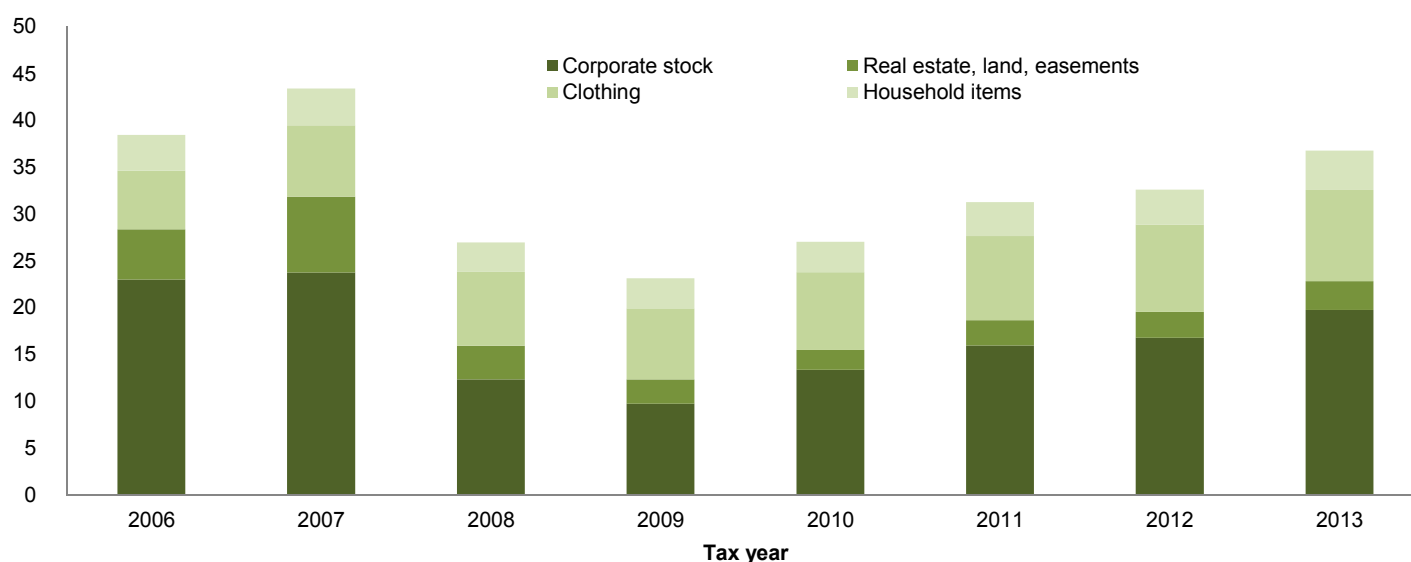
Donations by Size of Adjusted Gross Income

Taxpayers with an adjusted gross income (AGI) of \$10 million or more, who claimed noncash contributions, collectively deducted 8.7 percent of their AGI, claiming \$14.2 billion in contributions on a little more than 4,600 Forms 8283 (Figure D). Donations from taxpayers in this AGI category represented 30.6 percent of all individual taxpayer noncash donations reported on Forms 8283 in 2013, while representing only 0.1 percent of the returns filed and 11.7 percent of the AGI by taxpayers who claimed noncash contributions. Taxpayers in the \$100,000 to \$200,000 category reported \$6.6 billion in contributions on 2.8 million tax returns; these contributions represented 1.7 percent of their AGI and 14.2 percent of all donations claimed. Taxpayers in the \$200,000 to \$500,000 category reported \$5.4 billion, or 11.7 percent of donations claimed. Taxpayers in these two income groups accounted for 51.5 percent of the AGI among taxpayers who had noncash charitable contribution deductions on Form 8283 in 2013. As stated above, the average

Figure C

Individual Noncash Charitable Contributions, by Selected Donation Type, Reported on Form 8283, Tax Years 2006–2013

Amount carried to Schedule A (Billions of dollars)



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.

² The deduction amounts reported in this article are the amounts carried to Schedule A for reporting itemized deductions.

³ Liddell, Pearson, and Janette Wilson, Tax Years 2005–2012, “Noncash Charitable Contributions,” *Statistics of Income Bulletin*, Spring, Winter 2007–2013, IRS Publication 1136, various volumes, various numbers.

Figure D**All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2013**

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Size of adjusted gross income | Number of returns | Percent of returns | Adjusted gross income (AGI) | Amount carried to Schedule A | Percent of amount carried to Schedule A | Donation as percent of AGI | Average donation per return |
|------------------------------------|-------------------|--------------------|-----------------------------|------------------------------|---|----------------------------|-----------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All returns | 7,740,032 | 100.0 | 1,399,706,658 | 46,403,763 | 100.0 | 3.3 | 5,995 |
| Under \$5,000 (including deficits) | 54,475 | 0.7 | -13,051,282 | 505,632 | 1.1 | -3.9 | 9,282 |
| \$5,000 under \$10,000 | 26,675 | 0.3 | 199,856 | 57,670 | 0.1 | 28.9 | 2,162 |
| \$10,000 under \$15,000 | 63,719 | 0.8 | 806,600 | 114,749 | 0.2 | 14.2 | 1,801 |
| \$15,000 under \$20,000 | 64,719 | 0.8 | 1,124,323 | 145,323 | 0.3 | 12.9 | 2,245 |
| \$20,000 under \$25,000 | 91,368 | 1.2 | 2,081,232 | 181,882 | 0.4 | 8.7 | 1,991 |
| \$25,000 under \$30,000 | 125,685 | 1.6 | 3,481,963 | 279,152 | 0.6 | 8.0 | 2,221 |
| \$30,000 under \$40,000 | 312,319 | 4.0 | 11,012,424 | 678,908 | 1.5 | 6.2 | 2,174 |
| \$40,000 under \$50,000 | 393,382 | 5.1 | 17,764,881 | 1,209,693 | 2.6 | 6.8 | 3,075 |
| \$50,000 under \$75,000 | 1,105,920 | 14.3 | 69,591,830 | 2,392,133 | 5.2 | 3.4 | 2,163 |
| \$75,000 under \$100,000 | 1,262,844 | 16.3 | 109,852,629 | 3,447,069 | 7.4 | 3.1 | 2,730 |
| \$100,000 under \$200,000 | 2,828,830 | 36.5 | 395,540,420 | 6,583,196 | 14.2 | 1.7 | 2,327 |
| \$200,000 under \$500,000 | 1,138,442 | 14.7 | 324,941,963 | 5,446,210 | 11.7 | 1.7 | 4,784 |
| \$500,000 under \$1,000,000 | 180,703 | 2.3 | 121,100,449 | 2,428,167 | 5.2 | 2.0 | 13,437 |
| \$1,000,000 under \$1,500,000 | 39,709 | 0.5 | 47,834,789 | 1,499,490 | 3.2 | 3.1 | 37,762 |
| \$1,500,000 under \$2,000,000 | 15,937 | 0.2 | 27,377,733 | 830,629 | 1.8 | 3.0 | 52,120 |
| \$2,000,000 under \$5,000,000 | 24,253 | 0.3 | 72,753,027 | 3,711,138 | 8.0 | 5.1 | 153,015 |
| \$5,000,000 under \$10,000,000 | 6,435 | 0.1 | 44,200,135 | 2,705,208 | 5.8 | 6.1 | 420,398 |
| \$10,000,000 or more | 4,616 | 0.1 | 163,093,686 | 14,187,515 | 30.6 | 8.7 | 3,073,552 |

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.
SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.

donation for all taxpayers who claimed noncash donation deductions on Forms 8283 was \$5,995 per return. In comparison, the highest average amount claimed was \$3.1 million per return by taxpayers in the \$10 million-or-more category, followed by approximately \$420,400 claimed per return by those in the \$5 million-to-\$10 million category.

The percentage change in the number of returns claiming noncash charitable contributions and the amount of those contributions claimed on Forms 8283 between 2012 and 2013 varied by size of adjusted gross income (Figure E). With overall donations rising by 8.1 percent between Tax Years 2012 and 2013, taxpayers in a majority of AGI categories reported increases in charitable contributions (unlike between 2011 and 2012). All AGI classes above \$50,000, with the exception of taxpayers in the \$10-million-or-more category, reported increases. Taxpayers in this income group gave contributions of \$12.9 million less in 2013 representing a 0.1-percent decrease in donations. The largest percentage increase was made by taxpayers in the \$1 million-to-\$1.5 million category, who reported a 57.2-percent increase in noncash donations from \$1.0 billion in 2012 to \$1.5 billion in 2013.

Types of Charitable Organizations

Organizations that received noncash charitable contributions included, among others, arts groups, educational institutions, environment and animal related organizations, health and medical research organizations, religious organizations, and public and

societal benefit organizations (Figure F). In terms of the noncash contribution amounts claimed by individual taxpayers, foundations (\$11.8 billion) and large organizations (\$11.0 billion) received the largest amount of donations for 2013. Donations to large organizations (23.7 percent of all donations) and foundations (25.5 percent) made up just under half of all donations reported by individual taxpayers for the year. While donations to large organizations accounted for a little less than a quarter of all noncash charitable contributions, large organizations received the second lowest average donation (about \$1,800 per return). In contrast, foundations received the largest average donation, approximately \$141,250 per return. Despite having the second largest average donation (\$130,280 per return), donor-advised funds received only 8.5 percent of the total amount deducted by taxpayers on the Schedule A. Educational institutions went from being the fourth highest in terms of amount carried in 2012 to the third highest, increasing from \$3.6 billion to \$4.6 billion, or 27.3 percent, the largest percentage increase of 2013 (Figure G).

Donations to most organization types increased between 2012 and 2013, but public and societal benefit organizations received about \$0.9 billion less in noncash contributions in 2013 than in 2012 (down 24.1 percent). The donation amounts given to large organizations, which received the second most in terms of the amount claimed for 2012 and for 2013, increased 8.6 percent, from \$10.1 billion to \$11.0 billion. Donations to foundations increased 7.4 percent, from \$11.0 billion in 2012 to \$11.8 billion

Figure E

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2012 and 2013

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Size of adjusted gross income | 2012 | | | 2013 | | | Percentage change | |
|------------------------------------|-------------------|------------------------------|-----------------------------|-------------------|------------------------------|-----------------------------|-------------------|------------------------------|
| | Number of returns | Amount carried to Schedule A | Average donation per return | Number of returns | Amount carried to Schedule A | Average donation per return | Number of returns | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All returns | 7,560,739 | 42,913,291 | 5,676 | 7,740,032 | 46,403,763 | 5,995 | 2.4 | 8.1 |
| Under \$5,000 (including deficits) | 58,725 | 633,923 | 10,795 | 54,475 | 505,632 | 9,282 | -7.2 | -20.2 |
| \$5,000 under \$10,000 | 32,196 | 48,549 | 1,508 | 26,675 | 57,670 | 2,162 | -17.1 | 18.8 |
| \$10,000 under \$15,000 | 51,707 | 99,806 | 1,930 | 63,719 | 114,749 | 1,801 | 23.2 | 15.0 |
| \$15,000 under \$20,000 | 72,136 | 164,718 | 2,283 | 64,719 | 145,323 | 2,245 | -10.3 | -11.8 |
| \$20,000 under \$25,000 | 92,751 | 164,738 | 1,776 | 91,368 | 181,882 | 1,991 | -1.5 | 10.4 |
| \$25,000 under \$30,000 | 115,345 | 239,434 | 2,076 | 125,685 | 279,152 | 2,221 | 9.0 | 16.6 |
| \$30,000 under \$40,000 | 313,128 | 706,451 | 2,256 | 312,319 | 678,908 | 2,174 | -0.3 | -3.9 |
| \$40,000 under \$50,000 | 386,591 | 2,131,991 | 5,515 | 393,382 | 1,209,693 | 3,075 | 1.8 | -43.3 |
| \$50,000 under \$75,000 | 1,112,262 | 2,219,700 | 1,996 | 1,105,920 | 2,392,133 | 2,163 | -0.6 | 7.8 |
| \$75,000 under \$100,000 | 1,262,737 | 2,426,915 | 1,922 | 1,262,844 | 3,447,069 | 2,730 | 0.0 | 42.0 |
| \$100,000 under \$200,000 | 2,756,062 | 5,960,717 | 2,163 | 2,828,830 | 6,583,196 | 2,327 | 2.6 | 10.4 |
| \$200,000 under \$500,000 | 1,032,741 | 3,711,409 | 3,594 | 1,138,442 | 5,446,210 | 4,784 | 10.2 | 46.7 |
| \$500,000 under \$1,000,000 | 168,919 | 2,369,757 | 14,029 | 180,703 | 2,428,167 | 13,437 | 7.0 | 2.5 |
| \$1,000,000 under \$1,500,000 | 43,775 | 953,575 | 21,784 | 39,709 | 1,499,490 | 37,762 | -9.3 | 57.2 |
| \$1,500,000 under \$2,000,000 | 18,508 | 757,584 | 40,932 | 15,937 | 830,629 | 52,120 | -13.9 | 9.6 |
| \$2,000,000 under \$5,000,000 | 28,908 | 3,493,326 | 120,841 | 24,253 | 3,711,138 | 153,015 | -16.1 | 6.2 |
| \$5,000,000 under \$10,000,000 | 8,078 | 2,630,258 | 325,604 | 6,435 | 2,705,208 | 420,398 | -20.3 | 2.8 |
| \$10,000,000 or more | 6,167 | 14,200,441 | 2,302,650 | 4,616 | 14,187,515 | 3,073,552 | -25.1 | -0.1 |

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.
 SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.

Figure F

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Year 2013

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donee | Number of returns [1] | Number of donations | Amount carried to Schedule A | Average donation per return | Average amount per donation | Percent of number of donations | Percent of amount carried to Schedule A |
|--|-----------------------|---------------------|------------------------------|-----------------------------|-----------------------------|--------------------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All donees | 7,740,032 | 23,083,213 | 46,403,763 | 5,995 | 2,010 | 100.0 | 100.0 |
| Arts, culture, and humanities | 260,313 | 381,162 | 1,376,286 | 5,287 | 3,611 | 1.7 | 3.0 |
| Educational institutions | 344,386 | 581,780 | 4,606,444 | 13,376 | 7,918 | 2.5 | 9.9 |
| Environment and animal related organizations | 164,557 | 271,511 | 1,894,720 | 11,514 | 6,978 | 1.2 | 4.1 |
| Health and medical research | 954,123 | 1,628,987 | 1,586,103 | 1,662 | 974 | 7.1 | 3.4 |
| Large organizations | 6,110,548 | 14,625,744 | 11,008,927 | 1,802 | 753 | 63.4 | 23.7 |
| Public and societal benefit | 1,514,564 | 2,711,924 | 2,984,079 | 1,970 | 1,100 | 11.7 | 6.4 |
| Religious organizations | 1,110,105 | 2,025,073 | 3,502,046 | 3,155 | 1,729 | 8.8 | 7.5 |
| Donor-advised funds | 30,134 | 56,850 | 3,925,809 | 130,280 | 69,056 | 0.2 | 8.5 |
| Foundations | 83,827 | 147,871 | 11,840,978 | 141,254 | 80,077 | 0.6 | 25.5 |
| Other donees | 456,485 | 652,313 | 3,678,371 | 8,058 | 5,639 | 2.8 | 7.9 |

[1] Total number of returns does not equal the sum of returns by donee type because a return could have donations to more than one type of donee.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.
 SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.

Figure G

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Types, Tax Years 2012 and 2013

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donee | 2012 | | | 2013 | | | Percentage change | |
|--|-----------------------|------------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------|-----------------------|------------------------------|
| | Number of returns [1] | Amount carried to Schedule A | Average donation per return | Number of returns [1] | Amount carried to Schedule A | Average donation per return | Number of returns [1] | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All donees | 7,560,739 | 42,913,291 | 5,676 | 7,740,032 | 46,403,763 | 5,995 | 2.4 | 8.1 |
| Arts, culture, and humanities | 266,387 | 1,121,713 | 4,211 | 260,313 | 1,376,286 | 5,287 | -2.3 | 22.7 |
| Educational institutions | 357,503 | 3,617,674 | 10,119 | 344,386 | 4,606,444 | 13,376 | -3.7 | 27.3 |
| Environment and animal related organizations | 151,066 | 1,554,146 | 10,288 | 164,557 | 1,894,720 | 11,514 | 8.9 | 21.9 |
| Health and medical research | 919,368 | 1,827,464 | 1,988 | 954,123 | 1,586,103 | 1,662 | 3.8 | -13.2 |
| Large organizations | 5,941,605 | 10,133,509 | 1,706 | 6,110,548 | 11,008,927 | 1,802 | 2.8 | 8.6 |
| Public and societal benefit | 1,493,427 | 3,929,737 | 2,631 | 1,514,564 | 2,984,079 | 1,970 | 1.4 | -24.1 |
| Religious organizations | 1,066,140 | 2,870,242 | 2,692 | 1,110,105 | 3,502,046 | 3,155 | 4.1 | 22.0 |
| Donor-advised funds | 27,219 | 3,583,096 | 131,638 | 30,134 | 3,925,809 | 130,280 | 10.7 | 9.6 |
| Foundations | 77,294 | 11,023,323 | 142,616 | 83,827 | 11,840,978 | 141,254 | 8.5 | 7.4 |
| Other donees | 497,516 | 3,252,388 | 6,537 | 456,485 | 3,678,371 | 8,058 | -8.2 | 13.1 |

[1] Total number of returns does not equal the sum of returns by donee type because a return could have donations to more than one type of donee.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.

in 2013, whereas donations to health and medical research decreased 13.2 percent, from \$1.8 billion to \$1.6 billion.

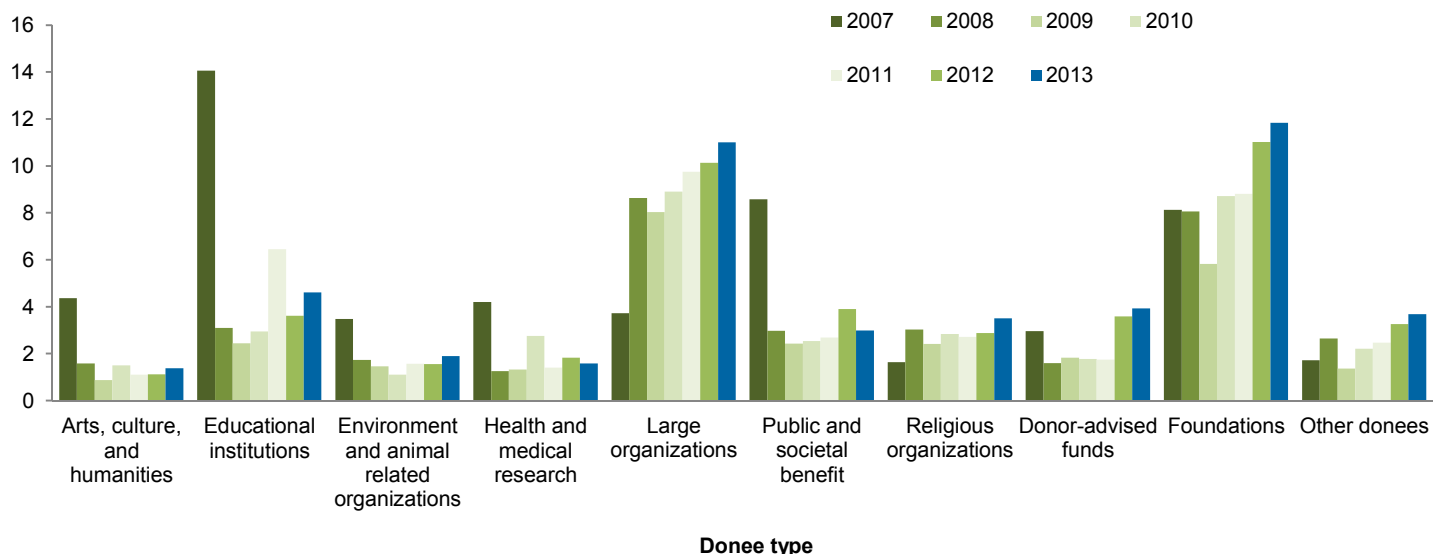
Over the 2007 through 2013 timeframe, most organization types received the highest donation amounts in Tax Year 2007 (Figure H). Donations to each type of charitable organization declined between 2007 and 2009, the most notable being the \$8.2-billion decline (down 59 percent) in noncash donations to foundations. The organizations receiving the highest donations

in 2013 included foundations, large organizations, educational institutions, and donor-advised funds. Notably, large organizations had their highest donations over this timeframe starting with donations of \$9.7 billion in 2011, followed by \$10.1 billion in 2012, and \$11.8 billion in 2013. Following that same trend, and with similar increases, were foundations, which, over this timeframe, had \$8.8 billion in donations in 2011, followed by \$11.0 billion in 2012, and \$11.8 billion in 2013.

Figure H

All Individual Noncash Charitable Contributions Reported on Form 8283, by Donee Types, Tax Years 2007–2013

Amount carried to Schedule A (Billions of dollars)



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.

Donations by Age

Taxpayers 65 years and older who reported noncash contributions on Form 8283 gave the most in terms of the total amount of contributions (both cash and noncash) reported on Schedule A (Figure I). This group reported \$12.7 billion in cash contributions (35.1 percent of the \$36.2 billion given in cash by filers of Form 8283) and \$17.3 billion in noncash contributions (37.3 percent of the \$46.4 billion noncash contributions reported on Form 8283) in 2013. These same taxpayers filed 17.8 percent (1.4 million) of the 7.7 million individual income tax returns with noncash donation deductions on Form 8283 for 2013. They also received 19.1 percent of the AGI among these taxpayers in 2013. The average noncash donation for taxpayers ages 65 and older was approximately \$12,575 per return, more than twice the average of the next largest group, taxpayers between 55 and 65 years old. Taxpayers in this latter age category donated 3.1 percent of their total AGI (\$369.2 billion) in noncash contributions; combined with their cash gifts, these taxpayers donated 5.7 percent of their AGI.

Donations of corporate stocks, mutual funds, and other investments accounted for \$11.5 billion (66.5 percent) of all non-cash contributions made by taxpayers ages 65 and older and represented 48.8 percent of donations of this type of property and 25.3 percent of all noncash charitable contributions donated in 2013 (Table 4). For these taxpayers, real estate, land, and easement donations was the next largest category, at just under \$1.5 billion, closely followed by clothing donations (\$1.5 billion). Taxpayers in the 55 under 65 age category claimed noncash donations of \$11.6 billion, with an average donation of \$6,115 per return. Those in the 45 under 55 age category donated less (\$9.0 billion or 2.2 percent of their AGI), with an average donation just under \$4,175 per return. For cash contributions, taxpayers 55 under 65 years old gave \$9.6 billion in cash donations, and those in the 45 to 55 age group gave \$8.2 billion.

All age groups donated more in noncash donations in 2013 than in 2012. Donation amounts in the ages 65 and older category increased 9.8 percent, from \$15.8 billion (Figure J). Taxpayers in the 55 under 65 age category donated 5.5 percent

Figure I

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Year 2013

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Donor age | Number of returns | Amount carried to Schedule A | Average donation per return | Adjusted gross income less deficit (AGI) | Donation as percent of AGI | Number of returns with cash contributions on Schedule A | Amount of cash contributions on Schedule A |
|-----------------|-------------------|------------------------------|-----------------------------|--|----------------------------|---|--|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All ages | 7,740,032 | 46,403,763 | 5,995 | 1,399,707,698 | 3.3 | 6,624,180 | 36,211,861 |
| Under 35 | 706,977 | 3,052,943 | 4,318 | 77,975,816 | 3.9 | 488,176 | 1,144,554 |
| 35 under 45 | 1,603,737 | 5,428,184 | 3,385 | 267,779,057 | 2.0 | 1,272,093 | 4,575,133 |
| 45 under 55 | 2,153,420 | 8,985,867 | 4,173 | 417,280,725 | 2.2 | 1,878,788 | 8,164,096 |
| 55 under 65 | 1,897,939 | 11,606,556 | 6,115 | 369,206,002 | 3.1 | 1,693,467 | 9,615,565 |
| 65 and older | 1,377,959 | 17,330,214 | 12,577 | 267,466,098 | 6.5 | 1,291,656 | 12,712,512 |

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.

Figure J

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Years 2012 and 2013

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Donor age | 2012 | | | 2013 | | | Percentage change | |
|-----------------|-------------------|------------------------------|-----------------------------|-------------------|------------------------------|-----------------------------|-------------------|------------------------------|
| | Number of returns | Amount carried to Schedule A | Average donation per return | Number of returns | Amount carried to Schedule A | Average donation per return | Number of returns | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All ages | 7,560,739 | 42,913,291 | 5,676 | 7,740,032 | 46,403,763 | 5,995 | 2.4 | 8.1 |
| Under 35 | 725,791 | 2,836,295 | 3,908 | 706,977 | 3,052,943 | 4,318 | -2.6 | 7.6 |
| 35 under 45 | 1,636,099 | 4,866,712 | 2,975 | 1,603,737 | 5,428,184 | 3,385 | -2.0 | 11.5 |
| 45 under 55 | 2,099,900 | 8,425,159 | 4,012 | 2,153,420 | 8,985,867 | 4,173 | 2.5 | 6.7 |
| 55 under 65 | 1,827,881 | 11,001,107 | 6,019 | 1,897,939 | 11,606,556 | 6,115 | 3.8 | 5.5 |
| 65 and older | 1,271,067 | 15,784,018 | 12,418 | 1,377,959 | 17,330,214 | 12,577 | 8.4 | 9.8 |

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.

more in 2013 than 2012 (giving \$11.0 billion in Tax Year 2012). Taxpayers under age 35, the smallest group in terms of the amount donated and number of returns, increased their donation amount 7.6 percent to \$3.1 billion for 2013.

Explanation of Selected Terms

Age—Defined by the primary taxpayer's age at the time of filing.

Amount carried to Schedule A—This is the fair market value from Form 8283, Section A, (items with a deduction of \$5,000 or less and certain publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000 except contributions of certain publicly traded securities). The dollar amounts of donations reported in this article reflect the amounts reported on Form 8283 that are carried to Schedule A for reporting itemized deductions.

Donor's cost—This is also known as the adjusted basis or tax basis, and is generally the amount the owner paid for the property. If the owner received property as a gift, the original cost carries over to the recipient of the gift, increased by any gift tax paid on the appreciated portion of the property. If acquired from a decedent, the basis is the fair market value of the property used for estate tax purposes.

Fair market value—The fair market value is the value a willing and knowledgeable buyer would pay a seller in a voluntary situation.

Number of donations—For this study, the IRS Statistics of Income (SOI) Division collected data in the manner reported by taxpayers. For example, if a tax return had clothing listed twice, even if it was given to the same donee organization, it was counted as two separate donations.

Number of returns—The number of returns in the Individual SOI sample with Form 8283 attached. For this study, SOI counted all returns with Form 8283 attached, whether or not the taxpayer carried Form 8283 amounts to Schedule A.

Note that the allowable amount of a noncash deduction depends on whether the property is ordinary income or capital gain property. Ordinary income property is property that, if sold, would generate ordinary income or short-term capital gain. Examples are clothing, household items, inventory, and capital assets held less than a year. Capital gain property results in a long-term gain, if sold. Examples of this are real property used for a taxpayer's business and corporate stock held more than 1 year.

The total charitable deduction is generally limited to no more than 50 percent of AGI. Taxpayers can reduce this amount (to 30 percent or 20 percent), depending on the type of property donated and type of charitable organization. The statistics in this article include the entire deduction amount reported by taxpayers and transcribed from Form 8283 to line 17 of Schedule A. The limitations are then applied to the amount reported on line 19 of that schedule.

Donated Property Types

Accessories—Includes belts, furs, jewelry, purses, scarves, and watches.

Art and collectibles—Includes art works, such as ceramics, drawings, paintings, photographs, and sculptures; and collectibles, including coins, books, historical documents, memorabilia, rare or valuable clothing, jewelry, and stamps.

Cars and other motor vehicles—Includes vehicles designed for road transportation, such as cars, buses, motorcycles, motor homes, SUVs, and trucks.

Clothing—Includes apparel for children, men, and women, such as coats, dresses, hats, shoes, and suits. Also includes sports and school uniforms.

Conservation easements—Includes land and right-of-way easements. Donations of this type must be a qualified real property interest contributed to a qualified organization for conservation purposes.⁴

Corporate stock—Includes shares of publicly traded and closely held common and preferred stock, as well as stock rights.

Electronics—Includes cameras, computer systems, copiers, DVD players, fax machines, stereo systems, televisions, telephones, and video games.

Façade easements—Includes real estate easements and historical preservation or architectural easements.

Food—Includes beverages, individual food items or meals, snacks, restaurant coupons, vitamins, and wine.

Household items—Includes appliances, books, exercise equipment, furniture, luggage, tools, and toys.

Intellectual property—Includes copyrights, patents, trademarks, trade names, trade secrets, and certain types of software.

Land—Includes farms, orchards, and open lots.

Mutual funds—Includes shares of taxable and nontaxable mutual funds, exchange-traded funds, and unit investment trusts.

Other investments—Includes annuities, bonds, certificates of deposit (CDs), life insurance policies, notes, options, partnership interests, and real estate investment trusts.

Planes, boats, and other vehicles—Includes all-terrain vehicles, airplanes, and watercraft vehicles, such as boats, canoes, ships, and waterskis.

Real estate—Includes apartments, cabins, houses, and other residential and commercial property.

Services—Includes audio presentations, catering, healthcare services, transport and travel expenses, tutoring, and other professional services.

Other—Includes animals, building materials, cemetery plots, medical equipment, tickets to events, and donated vacations or use of vacation property.

Donee Organizations

Arts, culture, and humanities—Includes organizations involved with the arts, music, history, and cultural activities, such as museums, libraries, science centers, and theaters.

⁴ Notice 2007-50, Guidance Regarding Deductions by Individuals for Qualified Conservation Contributions, includes a tax law change for conservation contributions such that the 50-percent-of-AGI limitation is increased to 100 percent (the 100-percent limitation) for eligible farmers and ranchers.

Donor-advised funds—A segregated fund within a public charity that permits the donor to have advisory privileges on distributions or investments. Donations to donor-advised funds may be understated due to the difficulty of identifying all such donations because they ultimately distribute to another charity that could be of any type.

Educational institutions—Includes organizations whose primary function is educational, such as fraternities, schools (including those with a religious affiliation), scholarship funds, and universities.

Environmental and animal organizations—Includes organizations that protect, promote, or seek to improve the environment or welfare of animals, such as local animal shelters, botanical gardens, and garden clubs.

Foundations—A foundation is a type of philanthropic organization set up by individuals or institutions as a legal entity (usually either a corporation or trust) with the purpose of distributing grants to support causes in line with the goals of the foundation. For the purpose of this study, this includes private foundations, which are often specific to a person or family, and community foundations.

Health and medical research—Includes hospitals, medical associations, nursing homes, and hospices.

Large organizations—Includes large national and international organizations that have local chapters, such as Goodwill Industries International, The Salvation Army, United Way International, Habitat for Humanity International, and Boy Scouts of America.

Other—Includes all other organizations that are not included in any other category.

Public or societal benefit—These are organizations that benefit individuals or communities and do not meet the conditions of other categories such as education, health, and religion. These include homeless shelters, food banks, and political think tanks.

Religious organizations—Includes churches, synagogues, and bookstores and thrift stores run by religious organizations.

Data Source and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2014. The IRS Statistics of Income (SOI) Division stratified the returns in the sample based on the: (1) larger of positive income or negative income (absolute value); (2) size of business and farm receipts; (3) presence or absence of specific forms or schedules; and (4) usefulness of returns for tax policy modeling purposes. SOI then selected returns at rates ranging from 0.10 percent to 100 percent.

SOI based the Tax Year 2013 data on a sample of 332,040 returns and an estimated final population of 147,759,485 returns.⁵ The number of returns in the sample with an attached Form 8283 was 44,579.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To use the statistical data provided properly, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude and are estimated for the number of returns and money amounts for selected income items (Figure K). The reliability of estimates based on samples and the use of CVs for evaluating the precision of estimates based on samples are discussed in SOI Sampling Methodology and Data Limitations (see <https://www.irs.gov/uac/SOI-Tax-Stats-Statistical-Methodology>).

Pearson Liddell and Janette Wilson are economists with the Individual Research Section. This article was prepared under the direction of Michael Strudler, Chief.

⁵ For further details on sampling methodology, see *Statistics of Income—2013, Individual Income Tax Returns* (IRS Publication 1304).

Figure K

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Tax Year 2013

[Coefficients of variation are in percentages]

| Size of adjusted gross income | Number of returns | Donor's cost | Amount carried to Schedule A | Fair market value |
|-------------------------------------|-------------------|--------------|------------------------------|-------------------|
| | (1) | (2) | (3) | (4) |
| All returns | 0.97 | 3.58 | 3.15 | 4.38 |
| Under \$25,000 (including deficits) | 5.34 | 8.61 | 5.72 | 8.18 |
| \$25,000 under \$50,000 | 3.43 | 25.75 | 38.93 | 38.93 |
| \$50,000 under \$75,000 | 2.93 | 5.51 | 5.33 | 5.33 |
| \$75,000 under \$100,000 | 2.74 | 7.57 | 4.42 | 37.08 |
| \$100,000 under \$200,000 | 1.65 | 4.13 | 2.87 | 6.51 |
| \$200,000 under \$500,000 | 1.46 | 7.16 | 5.48 | 8.57 |
| \$500,000 under \$1,000,000 | 2.22 | 5.96 | 19.19 | 18.30 |
| \$1,000,000 under \$1,500,000 | 2.58 | 7.77 | 6.86 | 6.79 |
| \$1,500,000 under \$2,000,000 | 1.88 | 16.36 | 6.15 | 22.03 |
| \$2,000,000 under \$5,000,000 | 1.17 | 18.99 | 8.09 | 7.81 |
| \$5,000,000 under \$10,000,000 | 1.15 | 2.62 | 2.16 | 2.23 |
| \$10,000,000 or more | 0.00 | 0.00 | 0.00 | 0.00 |

NOTES: For more information on the use of CVs for evaluating the precision of estimates based on samples, see SOI Sampling Methodology and Data Limitations at <https://www.irs.gov/uac/SOI-Tax-Stats-Statistical-Methodology>. This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.

Table 1A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | All returns with donations | | | | |
|-------------------------------------|----------------------------|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 7,740,032 | 23,083,213 | 40,844,416 | 56,098,470 | 46,403,763 |
| Under \$25,000 (including deficits) | 300,956 | 690,068 | 1,316,140 | 1,039,856 | 1,005,255 |
| \$25,000 under \$50,000 | 831,386 | 1,907,401 | 3,848,236 | 2,173,353 | 2,167,753 |
| \$50,000 under \$75,000 | 1,105,920 | 2,869,451 | 4,663,264 | 2,406,395 | 2,392,133 |
| \$75,000 under \$100,000 | 1,262,844 | 3,685,879 | 4,304,634 | 3,484,160 | 3,447,069 |
| \$100,000 under \$200,000 | 2,828,830 | 9,103,068 | 11,301,914 | 6,702,337 | 6,583,196 |
| \$200,000 under \$500,000 | 1,138,442 | 3,928,128 | 6,700,411 | 5,607,718 | 5,446,210 |
| \$500,000 under \$1,000,000 | 180,703 | 586,453 | 2,163,304 | 7,896,641 | 2,428,167 |
| \$1,000,000 under \$1,500,000 | 39,709 | 130,570 | 1,018,335 | 2,434,290 | 1,499,490 |
| \$1,500,000 under \$2,000,000 | 15,937 | 52,732 | 702,910 | 1,930,376 | 830,629 |
| \$2,000,000 under \$5,000,000 | 24,253 | 84,196 | 1,225,062 | 4,776,502 | 3,711,138 |
| \$5,000,000 under \$10,000,000 | 6,435 | 24,916 | 643,542 | 2,955,304 | 2,705,208 |
| \$10,000,000 or more | 4,616 | 20,350 | 2,956,663 | 14,691,538 | 14,187,515 |

Footnotes at end of Table 1J.

Table 1B. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of corporate stock, mutual funds, and other investments | | | | |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 165,808 | 354,233 | 4,561,611 | 23,915,692 | 23,618,124 |
| Under \$25,000 (including deficits) | 5,048 | 6,486 | 51,331 | 233,691 | 233,555 |
| \$25,000 under \$50,000 | 3,748 | 4,010 | 14,135 | 33,251 | 33,251 |
| \$50,000 under \$75,000 | 5,523 | 5,888 | 3,711 | 53,654 | 53,104 |
| \$75,000 under \$100,000 | 8,937 | 10,766 | 24,696 | 1,100,273 | 1,100,273 |
| \$100,000 under \$200,000 | 43,338 | 79,355 | 273,530 | 730,941 | 730,715 |
| \$200,000 under \$500,000 | 48,051 | 107,899 | -115,302 | 1,966,482 | 1,962,152 |
| \$500,000 under \$1,000,000 | 23,636 | 51,790 | 366,609 | 1,124,347 | 1,119,947 |
| \$1,000,000 under \$1,500,000 | 8,093 | 26,509 | 203,227 | 867,886 | 867,886 |
| \$1,500,000 under \$2,000,000 | 4,099 | 11,237 | 142,867 | 492,885 | 491,907 |
| \$2,000,000 under \$5,000,000 | 8,992 | 27,739 | 604,388 | 2,777,307 | 2,757,864 |
| \$5,000,000 under \$10,000,000 | 3,287 | 10,841 | 427,821 | 1,979,264 | 1,973,221 |
| \$10,000,000 or more | 3,059 | 11,713 | 2,564,599 | 12,555,712 | 12,294,251 |

Footnotes at end of Table 1J.

Table 1C. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of real estate, land, and easements | | | | |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 15,285 | 17,128 | 2,361,805 | 12,166,694 | 3,081,642 |
| Under \$25,000 (including deficits) | 95 | 113 | 37,380 | 108,559 | 103,794 |
| \$25,000 under \$50,000 | 2,079 | 2,079 | 17,578 | 288,057 | 285,110 |
| \$50,000 under \$75,000 | 986 | 986 | 7,905 | 12,120 | 9,167 |
| \$75,000 under \$100,000 | 978 | 978 | 14,957 | 65,815 | 28,724 |
| \$100,000 under \$200,000 | 4,647 | 5,645 | 122,234 | 123,799 | 100,160 |
| \$200,000 under \$500,000 | 2,874 | 2,910 | 585,128 | 585,257 | 431,829 |
| \$500,000 under \$1,000,000 | 1,572 | 1,794 | 335,502 | 5,869,262 | 440,485 |
| \$1,000,000 under \$1,500,000 | 959 | 1,164 | 351,129 | 1,230,126 | 331,292 |
| \$1,500,000 under \$2,000,000 | 200 | 229 | 345,967 | 1,183,737 | 85,167 |
| \$2,000,000 under \$5,000,000 | 483 | 626 | 290,516 | 1,428,644 | 432,546 |
| \$5,000,000 under \$10,000,000 | 222 | 298 | 89,971 | 492,279 | 258,129 |
| \$10,000,000 or more | 191 | 305 | 163,537 | 779,039 | 575,238 |

Footnotes at end of Table 1J.

Table 1D. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of art and collectibles | | | | |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 96,085 | 125,815 | 579,693 | 1,270,632 | 1,189,816 |
| Under \$25,000 (including deficits) | 3,839 | 4,935 | 20,445 | 38,362 | 25,194 |
| \$25,000 under \$50,000 | 13,741 | 14,149 | 27,178 | 19,033 | 19,033 |
| \$50,000 under \$75,000 | 16,034 | 20,536 | 28,858 | 41,617 | 41,617 |
| \$75,000 under \$100,000 | 10,067 | 18,170 | 40,708 | 29,927 | 29,927 |
| \$100,000 under \$200,000 | 29,362 | 39,023 | 141,534 | 104,611 | 99,672 |
| \$200,000 under \$500,000 | 16,029 | 19,367 | 71,922 | 137,204 | 133,812 |
| \$500,000 under \$1,000,000 | 4,218 | 5,041 | 36,976 | 156,876 | 126,729 |
| \$1,000,000 under \$1,500,000 | 1,148 | 1,443 | 5,122 | 17,619 | 17,619 |
| \$1,500,000 under \$2,000,000 | 518 | 1,021 | 73,184 | 91,886 | 91,835 |
| \$2,000,000 under \$5,000,000 | 665 | 1,171 | 35,112 | 128,753 | 109,637 |
| \$5,000,000 under \$10,000,000 | 254 | 397 | 35,318 | 111,277 | 106,397 |
| \$10,000,000 or more | 212 | 561 | 63,335 | 393,466 | 388,343 |

Footnotes at end of Table 1J.

Table 1E. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of food | | | | |
|-------------------------------------|--------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 217,481 | 368,136 | 217,482 | 217,483 | 125,019 |
| Under \$25,000 (including deficits) | 7,382 | 13,666 | 2,132 | 4,276 | 4,276 |
| \$25,000 under \$50,000 | 11,399 | 21,090 | 2,898 | 4,433 | 4,433 |
| \$50,000 under \$75,000 | 27,664 | 35,891 | 13,657 | 14,069 | 14,069 |
| \$75,000 under \$100,000 | 31,839 | 50,735 | 10,867 | 14,055 | 14,055 |
| \$100,000 under \$200,000 | 86,353 | 169,451 | 17,354 | 26,200 | 26,200 |
| \$200,000 under \$500,000 | 42,380 | 61,621 | 18,388 | 22,213 | 22,213 |
| \$500,000 under \$1,000,000 | 7,118 | 10,877 | 5,105 | 28,030 | 23,896 |
| \$1,000,000 under \$1,500,000 | 1,208 | 1,534 | 1,242 | 970 | 970 |
| \$1,500,000 under \$2,000,000 | 718 | 1,208 | 1,557 | 2,421 | 2,316 |
| \$2,000,000 under \$5,000,000 | 965 | 1,315 | 3,701 | 5,018 | 5,018 |
| \$5,000,000 under \$10,000,000 | 288 | 472 | 2,555 | 4,917 | 3,035 |
| \$10,000,000 or more | 167 | 278 | 3,367 | 4,878 | 4,537 |

Footnotes at end of Table 1J.

Table 1F. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of clothing and accessories | | | | |
|-------------------------------------|--|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 6,119,810 | 14,301,118 | 17,813,851 | 9,866,867 | 9,777,942 |
| Under \$25,000 (including deficits) | 208,075 | 393,149 | 574,359 | 325,722 | 325,722 |
| \$25,000 under \$50,000 | 635,211 | 1,137,033 | 2,264,934 | 1,042,206 | 1,042,206 |
| \$50,000 under \$75,000 | 860,626 | 1,757,825 | 2,261,390 | 1,362,933 | 1,362,860 |
| \$75,000 under \$100,000 | 1,012,718 | 2,234,673 | 2,451,986 | 1,435,897 | 1,435,897 |
| \$100,000 under \$200,000 | 2,339,630 | 6,017,073 | 6,082,832 | 3,797,469 | 3,708,672 |
| \$200,000 under \$500,000 | 892,978 | 2,353,174 | 3,194,744 | 1,557,620 | 1,557,570 |
| \$500,000 under \$1,000,000 | 121,225 | 299,969 | 668,099 | 231,810 | 231,810 |
| \$1,000,000 under \$1,500,000 | 24,679 | 55,001 | 143,298 | 50,418 | 50,418 |
| \$1,500,000 under \$2,000,000 | 9,021 | 19,973 | 60,684 | 18,561 | 18,561 |
| \$2,000,000 under \$5,000,000 | 11,935 | 25,529 | 82,025 | 26,534 | 26,534 |
| \$5,000,000 under \$10,000,000 | 2,473 | 5,304 | 19,739 | 7,350 | 7,350 |
| \$10,000,000 or more | 1,238 | 2,414 | 9,762 | 10,346 | 10,341 |

Footnotes at end of Table 1J.

Table 1G. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of electronics | | | | |
|-------------------------------------|---------------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 457,900 | 561,428 | 969,159 | 409,416 | 409,416 |
| Under \$25,000 (including deficits) | 13,364 | 14,663 | 59,148 | 31,925 | 31,925 |
| \$25,000 under \$50,000 | 41,577 | 49,674 | 89,511 | 39,556 | 39,556 |
| \$50,000 under \$75,000 | 62,887 | 69,144 | 137,525 | 61,419 | 61,419 |
| \$75,000 under \$100,000 | 65,744 | 81,419 | 83,806 | 41,449 | 41,449 |
| \$100,000 under \$200,000 | 173,363 | 212,894 | 341,629 | 126,174 | 126,174 |
| \$200,000 under \$500,000 | 86,104 | 114,952 | 196,840 | 83,003 | 83,003 |
| \$500,000 under \$1,000,000 | 10,411 | 12,923 | 28,263 | 8,861 | 8,861 |
| \$1,000,000 under \$1,500,000 | 2,208 | 2,932 | 23,122 | 12,964 | 12,964 |
| \$1,500,000 under \$2,000,000 | 756 | 920 | 2,024 | 697 | 697 |
| \$2,000,000 under \$5,000,000 | 1,017 | 1,305 | 4,949 | 1,595 | 1,595 |
| \$5,000,000 under \$10,000,000 | 299 | 392 | 1,555 | 1,312 | 1,312 |
| \$10,000,000 or more | 169 | 209 | 788 | 461 | 461 |

Footnotes at end of Table 1J.

Table 1H. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of household items | | | | |
|-------------------------------------|---|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 2,877,390 | 5,633,837 | 10,641,408 | 4,222,726 | 4,221,882 |
| Under \$25,000 (including deficits) | 107,635 | 195,541 | 450,774 | 162,754 | 162,752 |
| \$25,000 under \$50,000 | 315,759 | 536,984 | 1,109,334 | 541,254 | 541,254 |
| \$50,000 under \$75,000 | 409,193 | 731,863 | 1,850,309 | 652,665 | 652,665 |
| \$75,000 under \$100,000 | 473,551 | 948,878 | 1,371,058 | 595,696 | 595,696 |
| \$100,000 under \$200,000 | 1,003,447 | 2,033,957 | 3,134,673 | 1,319,401 | 1,319,401 |
| \$200,000 under \$500,000 | 463,877 | 976,900 | 2,013,423 | 736,374 | 736,270 |
| \$500,000 under \$1,000,000 | 72,472 | 148,510 | 470,815 | 131,462 | 130,763 |
| \$1,000,000 under \$1,500,000 | 15,311 | 29,600 | 114,545 | 38,402 | 38,402 |
| \$1,500,000 under \$2,000,000 | 5,777 | 11,832 | 42,823 | 15,097 | 15,053 |
| \$2,000,000 under \$5,000,000 | 7,841 | 15,094 | 61,522 | 21,259 | 21,259 |
| \$5,000,000 under \$10,000,000 | 1,691 | 3,172 | 15,167 | 5,061 | 5,066 |
| \$10,000,000 or more | 837 | 1,505 | 6,966 | 3,301 | 3,301 |

Footnotes at end of Table 1J.

Table 1I. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of cars and other vehicles | | | | |
|-------------------------------------|---|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 141,152 | 146,274 | 1,535,653 | 395,687 | 364,673 |
| Under \$25,000 (including deficits) | 5,442 | 5,455 | 25,458 | 9,873 | 9,864 |
| \$25,000 under \$50,000 | 8,242 | 8,242 | 70,033 | 16,287 | 16,287 |
| \$50,000 under \$75,000 | 21,559 | 22,606 | 148,799 | 40,571 | 40,571 |
| \$75,000 under \$100,000 | 15,966 | 15,966 | 117,496 | 31,349 | 31,349 |
| \$100,000 under \$200,000 | 58,800 | 60,772 | 681,278 | 103,276 | 101,890 |
| \$200,000 under \$500,000 | 25,509 | 27,503 | 328,264 | 66,092 | 66,091 |
| \$500,000 under \$1,000,000 | 3,999 | 4,022 | 58,486 | 10,394 | 10,341 |
| \$1,000,000 under \$1,500,000 | 591 | 591 | 25,110 | 19,127 | 17,554 |
| \$1,500,000 under \$2,000,000 | 337 | 356 | 8,525 | 3,033 | 3,033 |
| \$2,000,000 under \$5,000,000 | 499 | 520 | 58,577 | 73,835 | 51,048 |
| \$5,000,000 under \$10,000,000 | 93 | 105 | 5,362 | 7,282 | 5,611 |
| \$10,000,000 or more | 116 | 136 | 8,265 | 14,569 | 11,035 |

Footnotes at end of Table 1J.

Table 1J. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with other donations [3] | | | | |
|-------------------------------------|----------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 958,181 | 1,575,244 | 2,298,413 | 3,719,275 | 3,615,249 |
| Under \$25,000 (including deficits) | 40,644 | 56,059 | 95,113 | 124,694 | 108,173 |
| \$25,000 under \$50,000 | 96,240 | 134,141 | 252,635 | 189,277 | 186,624 |
| \$50,000 under \$75,000 | 119,092 | 224,712 | 211,110 | 167,347 | 156,661 |
| \$75,000 under \$100,000 | 162,048 | 324,295 | 189,060 | 169,699 | 169,699 |
| \$100,000 under \$200,000 | 323,566 | 484,897 | 506,849 | 370,466 | 370,313 |
| \$200,000 under \$500,000 | 163,215 | 263,801 | 407,004 | 453,473 | 453,269 |
| \$500,000 under \$1,000,000 | 31,081 | 51,527 | 193,450 | 335,599 | 335,333 |
| \$1,000,000 under \$1,500,000 | 8,525 | 11,796 | 151,540 | 196,777 | 162,385 |
| \$1,500,000 under \$2,000,000 | 3,710 | 5,956 | 25,279 | 122,060 | 122,060 |
| \$2,000,000 under \$5,000,000 | 6,593 | 10,896 | 84,272 | 313,556 | 305,637 |
| \$5,000,000 under \$10,000,000 | 1,888 | 3,934 | 46,055 | 346,560 | 345,086 |
| \$10,000,000 or more | 1,578 | 3,229 | 136,044 | 929,766 | 900,009 |

[1] Not every donation has a donor cost reported.

[2] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or the amount claimed on Section B (items with a deduction of more than \$5,000).

[3] Other donations includes intellectual property, services, airline tickets and miles, and other donations.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2016.

Table 2A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | All donees | | | | |
|-------------------------------------|-------------------|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 7,740,032 | 23,083,213 | 40,844,416 | 56,098,470 | 46,403,763 |
| Under \$25,000 (including deficits) | 300,956 | 690,068 | 1,316,140 | 1,039,856 | 1,005,255 |
| \$25,000 under \$50,000 | 831,386 | 1,907,401 | 3,848,236 | 2,173,353 | 2,167,753 |
| \$50,000 under \$75,000 | 1,105,920 | 2,869,451 | 4,663,264 | 2,406,395 | 2,392,133 |
| \$75,000 under \$100,000 | 1,262,844 | 3,685,879 | 4,304,634 | 3,484,160 | 3,447,069 |
| \$100,000 under \$200,000 | 2,828,830 | 9,103,068 | 11,301,914 | 6,702,337 | 6,583,196 |
| \$200,000 under \$500,000 | 1,138,442 | 3,928,128 | 6,700,411 | 5,607,718 | 5,446,210 |
| \$500,000 under \$1,000,000 | 180,703 | 586,453 | 2,163,304 | 7,896,641 | 2,428,167 |
| \$1,000,000 under \$1,500,000 | 39,709 | 130,570 | 1,018,335 | 2,434,290 | 1,499,490 |
| \$1,500,000 under \$2,000,000 | 15,937 | 52,732 | 702,910 | 1,930,376 | 830,629 |
| \$2,000,000 under \$5,000,000 | 24,253 | 84,196 | 1,225,062 | 4,776,502 | 3,711,138 |
| \$5,000,000 under \$10,000,000 | 6,435 | 24,916 | 643,542 | 2,955,304 | 2,705,208 |
| \$10,000,000 or more | 4,616 | 20,350 | 2,956,663 | 14,691,538 | 14,187,515 |

Footnotes at end of Table 2K.

Table 2B. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Arts, culture, and humanities | | | | |
|-------------------------------------|-------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 260,313 | 381,162 | 665,553 | 2,091,627 | 1,376,286 |
| Under \$25,000 (including deficits) | 7,586 | 7,756 | 3,752 | 27,781 | 27,457 |
| \$25,000 under \$50,000 | 19,248 | 24,165 | 36,680 | 19,952 | 19,952 |
| \$50,000 under \$75,000 | 26,988 | 47,279 | 40,698 | 49,563 | 49,563 |
| \$75,000 under \$100,000 | 37,006 | 55,530 | 26,306 | 41,746 | 41,746 |
| \$100,000 under \$200,000 | 101,418 | 147,554 | 132,251 | 91,569 | 91,419 |
| \$200,000 under \$500,000 | 51,317 | 72,641 | 80,433 | 131,733 | 130,973 |
| \$500,000 under \$1,000,000 | 9,954 | 14,466 | 58,739 | 205,278 | 164,759 |
| \$1,000,000 under \$1,500,000 | 2,679 | 4,031 | 15,027 | 43,451 | 43,451 |
| \$1,500,000 under \$2,000,000 | 1,064 | 1,887 | 77,176 | 105,268 | 105,174 |
| \$2,000,000 under \$5,000,000 | 1,986 | 3,588 | 86,467 | 739,596 | 168,940 |
| \$5,000,000 under \$10,000,000 | 605 | 1,121 | 31,016 | 212,316 | 110,154 |
| \$10,000,000 or more | 462 | 1,144 | 77,009 | 423,374 | 422,697 |

Footnotes at end of Table 2K.

Table 2C. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Educational institutions | | | | |
|-------------------------------------|--------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 344,386 | 581,780 | 1,855,611 | 4,948,805 | 4,606,444 |
| Under \$25,000 (including deficits) | 7,893 | 12,558 | 69,022 | 80,788 | 80,652 |
| \$25,000 under \$50,000 | 23,023 | 30,220 | 71,696 | 38,687 | 36,034 |
| \$50,000 under \$75,000 | 39,848 | 82,555 | 65,561 | 53,876 | 53,876 |
| \$75,000 under \$100,000 | 44,571 | 83,884 | 79,828 | 42,850 | 42,850 |
| \$100,000 under \$200,000 | 123,716 | 189,069 | 364,600 | 386,217 | 381,168 |
| \$200,000 under \$500,000 | 73,319 | 124,740 | 300,538 | 469,255 | 434,704 |
| \$500,000 under \$1,000,000 | 17,040 | 28,678 | 91,935 | 287,639 | 287,619 |
| \$1,000,000 under \$1,500,000 | 5,276 | 9,175 | 134,776 | 363,124 | 238,919 |
| \$1,500,000 under \$2,000,000 | 2,324 | 4,405 | 40,052 | 131,882 | 130,308 |
| \$2,000,000 under \$5,000,000 | 4,661 | 9,838 | 109,282 | 623,171 | 601,584 |
| \$5,000,000 under \$10,000,000 | 1,496 | 3,499 | 103,257 | 403,974 | 399,269 |
| \$10,000,000 or more | 1,220 | 3,159 | 425,064 | 2,067,343 | 1,919,464 |

Footnotes at end of Table 2K.

Table 2D. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Environment and animal related organizations | | | | |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 164,557 | 271,511 | 1,653,174 | 9,660,376 | 1,894,720 |
| Under \$25,000 (including deficits) | 6,581 | 13,152 | 16,403 | 57,088 | 54,515 |
| \$25,000 under \$50,000 | 14,163 | 18,387 | 13,105 | 9,097 | 6,150 |
| \$50,000 under \$75,000 | 23,203 | 56,310 | 56,141 | 32,411 | 32,411 |
| \$75,000 under \$100,000 | 22,337 | 42,426 | 9,536 | 16,790 | 16,033 |
| \$100,000 under \$200,000 | 62,456 | 87,799 | 78,855 | 84,614 | 76,606 |
| \$200,000 under \$500,000 | 26,825 | 40,144 | 495,773 | 272,598 | 198,742 |
| \$500,000 under \$1,000,000 | 5,085 | 6,924 | 272,452 | 5,642,430 | 278,225 |
| \$1,000,000 under \$1,500,000 | 1,674 | 2,846 | 143,716 | 872,537 | 263,634 |
| \$1,500,000 under \$2,000,000 | 586 | 789 | 280,152 | 1,095,913 | 52,882 |
| \$2,000,000 under \$5,000,000 | 1,030 | 1,691 | 164,161 | 660,383 | 251,980 |
| \$5,000,000 under \$10,000,000 | 338 | 527 | 32,129 | 253,947 | 155,392 |
| \$10,000,000 or more | 279 | 516 | 90,750 | 662,568 | 508,150 |

Footnotes at end of Table 2K.

Table 2E. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Health and medical research | | | | |
|-------------------------------------|-----------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 954,123 | 1,628,987 | 2,096,399 | 1,625,081 | 1,586,103 |
| Under \$25,000 (including deficits) | 30,345 | 45,671 | 64,779 | 34,426 | 32,986 |
| \$25,000 under \$50,000 | 82,854 | 122,662 | 161,108 | 82,916 | 82,916 |
| \$50,000 under \$75,000 | 114,411 | 169,459 | 185,658 | 98,615 | 98,066 |
| \$75,000 under \$100,000 | 160,123 | 289,191 | 248,580 | 149,589 | 149,589 |
| \$100,000 under \$200,000 | 375,646 | 660,654 | 710,537 | 385,282 | 371,512 |
| \$200,000 under \$500,000 | 156,108 | 282,158 | 467,688 | 227,431 | 227,431 |
| \$500,000 under \$1,000,000 | 21,414 | 36,380 | 114,584 | 106,994 | 106,580 |
| \$1,000,000 under \$1,500,000 | 6,181 | 10,644 | 22,269 | 25,427 | 25,424 |
| \$1,500,000 under \$2,000,000 | 2,196 | 3,815 | 21,030 | 26,590 | 26,590 |
| \$2,000,000 under \$5,000,000 | 3,449 | 5,809 | 33,424 | 140,150 | 140,150 |
| \$5,000,000 under \$10,000,000 | 829 | 1,469 | 13,962 | 66,840 | 65,656 |
| \$10,000,000 or more | 567 | 1,073 | 52,780 | 280,820 | 259,203 |

Footnotes at end of Table 2K.

Table 2F. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Large organizations | | | | |
|-------------------------------------|---------------------|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 6,110,548 | 14,625,744 | 22,706,345 | 11,014,112 | 11,008,927 |
| Under \$25,000 (including deficits) | 227,614 | 434,535 | 828,241 | 399,392 | 399,392 |
| \$25,000 under \$50,000 | 649,686 | 1,201,648 | 2,792,070 | 1,281,989 | 1,281,989 |
| \$50,000 under \$75,000 | 882,061 | 1,853,597 | 3,370,565 | 1,565,360 | 1,565,360 |
| \$75,000 under \$100,000 | 1,004,183 | 2,358,334 | 2,934,673 | 1,551,327 | 1,551,327 |
| \$100,000 under \$200,000 | 2,262,416 | 5,834,588 | 7,282,469 | 3,811,020 | 3,808,597 |
| \$200,000 under \$500,000 | 903,812 | 2,502,336 | 4,103,338 | 1,814,199 | 1,814,133 |
| \$500,000 under \$1,000,000 | 129,470 | 325,276 | 877,494 | 293,319 | 292,377 |
| \$1,000,000 under \$1,500,000 | 25,421 | 56,994 | 282,480 | 119,509 | 119,462 |
| \$1,500,000 under \$2,000,000 | 9,606 | 22,172 | 78,669 | 34,470 | 34,429 |
| \$2,000,000 under \$5,000,000 | 12,376 | 27,544 | 104,531 | 62,925 | 62,887 |
| \$5,000,000 under \$10,000,000 | 2,604 | 6,032 | 26,274 | 28,636 | 27,178 |
| \$10,000,000 or more | 1,300 | 2,687 | 25,543 | 51,968 | 51,797 |

Footnotes at end of Table 2K.

Table 2G. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Public and societal benefit | | | | |
|-------------------------------------|-----------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 1,514,564 | 2,711,924 | 4,171,279 | 3,133,580 | 2,984,079 |
| Under \$25,000 (including deficits) | 52,548 | 77,463 | 113,690 | 70,879 | 70,879 |
| \$25,000 under \$50,000 | 157,470 | 269,735 | 482,199 | 520,368 | 520,368 |
| \$50,000 under \$75,000 | 220,466 | 343,280 | 536,183 | 317,543 | 317,543 |
| \$75,000 under \$100,000 | 227,064 | 409,632 | 493,128 | 317,692 | 281,358 |
| \$100,000 under \$200,000 | 550,875 | 1,048,476 | 1,175,924 | 654,665 | 621,790 |
| \$200,000 under \$500,000 | 241,118 | 446,733 | 763,663 | 372,020 | 370,530 |
| \$500,000 under \$1,000,000 | 43,233 | 77,055 | 246,575 | 152,679 | 145,870 |
| \$1,000,000 under \$1,500,000 | 9,371 | 17,070 | 87,081 | 94,899 | 78,753 |
| \$1,500,000 under \$2,000,000 | 3,911 | 7,151 | 30,698 | 54,634 | 54,570 |
| \$2,000,000 under \$5,000,000 | 5,989 | 10,537 | 129,117 | 202,409 | 194,022 |
| \$5,000,000 under \$10,000,000 | 1,494 | 2,842 | 35,820 | 114,649 | 98,963 |
| \$10,000,000 or more | 1,025 | 1,949 | 77,201 | 261,143 | 229,433 |

Footnotes at end of Table 2K.

Table 2H. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Religious organizations | | | | |
|-------------------------------------|-------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 1,110,105 | 2,025,073 | 3,306,319 | 3,600,077 | 3,502,046 |
| Under \$25,000 (including deficits) | 47,410 | 70,900 | 137,969 | 124,853 | 124,853 |
| \$25,000 under \$50,000 | 90,328 | 162,308 | 187,739 | 129,962 | 129,962 |
| \$50,000 under \$75,000 | 146,814 | 234,461 | 319,772 | 191,869 | 181,183 |
| \$75,000 under \$100,000 | 167,597 | 330,730 | 405,464 | 230,701 | 230,701 |
| \$100,000 under \$200,000 | 441,244 | 839,770 | 1,010,174 | 735,842 | 692,950 |
| \$200,000 under \$500,000 | 167,430 | 303,428 | 520,224 | 481,071 | 478,278 |
| \$500,000 under \$1,000,000 | 32,688 | 53,746 | 240,607 | 268,207 | 267,390 |
| \$1,000,000 under \$1,500,000 | 7,394 | 12,507 | 65,100 | 141,392 | 138,075 |
| \$1,500,000 under \$2,000,000 | 2,954 | 4,886 | 29,777 | 64,237 | 56,722 |
| \$2,000,000 under \$5,000,000 | 4,554 | 8,894 | 80,949 | 234,272 | 233,092 |
| \$5,000,000 under \$10,000,000 | 1,041 | 2,007 | 40,558 | 111,565 | 106,972 |
| \$10,000,000 or more | 650 | 1,435 | 267,986 | 886,107 | 861,869 |

Footnotes at end of Table 2K.

Table 2I. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Donor-advised funds | | | | |
|-------------------------------------|---------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 30,134 | 56,850 | 785,524 | 3,938,500 | 3,925,809 |
| Under \$50,000 (including deficits) | 148 | 177 | 5,590 | 20,895 | 20,895 |
| \$25,000 under \$50,000 | 11 | 52 | 193 | 452 | 452 |
| \$50,000 under \$75,000 | * 4 | * 5 | * 16 | * 67 | * 67 |
| \$75,000 under \$100,000 | 1,037 | 1,038 | 183 | 1,014 | 1,014 |
| \$100,000 under \$200,000 | 5,168 | 6,029 | 13,045 | 52,164 | 52,164 |
| \$200,000 under \$500,000 | 11,213 | 17,517 | 142,531 | 308,888 | 308,608 |
| \$500,000 under \$1,000,000 | 5,684 | 11,351 | 92,446 | 294,270 | 294,270 |
| \$1,000,000 under \$1,500,000 | 1,913 | 6,465 | 46,115 | 182,430 | 182,430 |
| \$1,500,000 under \$2,000,000 | 1,103 | 3,343 | 34,029 | 141,108 | 141,108 |
| \$2,000,000 under \$5,000,000 | 2,249 | 5,834 | 106,637 | 793,845 | 784,987 |
| \$5,000,000 under \$10,000,000 | 818 | 2,450 | 103,101 | 376,122 | 375,796 |
| \$10,000,000 or more | 786 | 2,588 | 241,638 | 1,767,247 | 1,764,020 |

Footnotes at end of Table 2K.

Table 2J. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Foundations | | | | |
|-------------------------------------|-------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 83,827 | 147,871 | 2,472,440 | 12,145,526 | 11,840,978 |
| Under \$25,000 (including deficits) | 1,269 | 1,453 | 34,274 | 153,879 | 124,120 |
| \$25,000 under \$50,000 | 5,866 | 14,935 | 17,079 | 18,803 | 18,803 |
| \$50,000 under \$75,000 | 2,284 | 2,297 | 10,290 | 4,645 | 4,645 |
| \$75,000 under \$100,000 | 8,278 | 8,352 | 25,236 | 1,022,375 | 1,022,375 |
| \$100,000 under \$200,000 | 31,348 | 60,527 | 95,170 | 219,771 | 218,384 |
| \$200,000 under \$500,000 | 21,375 | 31,674 | 186,317 | 668,817 | 623,921 |
| \$500,000 under \$1,000,000 | 5,248 | 9,801 | 88,718 | 253,376 | 234,510 |
| \$1,000,000 under \$1,500,000 | 2,358 | 4,753 | 76,397 | 297,619 | 266,108 |
| \$1,500,000 under \$2,000,000 | 898 | 1,432 | 77,751 | 164,103 | 120,691 |
| \$2,000,000 under \$5,000,000 | 2,514 | 5,411 | 353,062 | 970,914 | 937,768 |
| \$5,000,000 under \$10,000,000 | 1,092 | 3,122 | 193,598 | 1,051,644 | 1,044,607 |
| \$10,000,000 or more | 1,299 | 4,114 | 1,314,548 | 7,319,581 | 7,225,046 |

Footnotes at end of Table 2K.

Table 2K. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Other donees | | | | |
|-------------------------------------|-------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 456,485 | 652,313 | 1,131,772 | 3,940,787 | 3,678,371 |
| Under \$25,000 (including deficits) | 21,181 | 26,403 | 42,420 | 69,875 | 69,507 |
| \$25,000 under \$50,000 | 50,810 | 63,288 | 86,366 | 71,129 | 71,129 |
| \$50,000 under \$75,000 | 51,850 | 80,206 | 78,381 | 92,445 | 89,420 |
| \$75,000 under \$100,000 | 81,050 | 106,763 | 81,700 | 110,078 | 110,078 |
| \$100,000 under \$200,000 | 148,227 | 228,602 | 438,888 | 281,193 | 268,607 |
| \$200,000 under \$500,000 | 74,597 | 106,756 | -360,093 | 861,706 | 858,890 |
| \$500,000 under \$1,000,000 | 16,463 | 22,775 | 79,755 | 392,448 | 356,567 |
| \$1,000,000 under \$1,500,000 | 4,488 | 6,085 | 145,374 | 293,902 | 143,235 |
| \$1,500,000 under \$2,000,000 | 2,067 | 2,853 | 33,577 | 112,172 | 108,155 |
| \$2,000,000 under \$5,000,000 | 3,612 | 5,051 | 57,433 | 348,837 | 335,727 |
| \$5,000,000 under \$10,000,000 | 1,141 | 1,846 | 63,828 | 335,613 | 321,222 |
| \$10,000,000 or more | 1,000 | 1,685 | 384,144 | 971,388 | 945,836 |

* Estimates should be used with caution because of the small number of sample returns on which they are based.

[1] Not every donation has a donor cost reported.

[2] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2016.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Selected Donee Type, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Type of donation | All donees | | Arts, culture, and humanities | | Educational institutions |
|--|---------------------|----------------------------------|-------------------------------|----------------------------------|--------------------------|
| | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations |
| | (1) | (2) | (3) | (4) | (5) |
| All donations | 23,083,213 | 46,403,763 | 381,162 | 1,376,286 | 581,780 |
| Corporate stock, mutual funds, and other investments | 354,233 | 23,618,125 | 15,557 | 511,124 | 64,155 |
| Real estate, land, and easements | 17,128 | 3,081,642 | 562 | 115,791 | 843 |
| Art and collectibles | 125,815 | 1,189,816 | 17,744 | 537,614 | 11,799 |
| Food | 368,136 | 125,019 | 7,169 | 848 | 29,709 |
| Clothing and accessories | 14,301,118 | 9,777,942 | 96,603 | 44,473 | 174,475 |
| Electronics | 561,428 | 409,416 | 6,767 | 2,237 | 16,319 |
| Household items | 5,633,837 | 4,221,882 | 200,008 | 88,143 | 147,465 |
| Cars and other vehicles | 146,274 | 364,673 | 5,656 | 16,573 | 8,991 |
| Other [2] | 1,575,244 | 3,615,249 | 31,095 | 59,485 | 128,025 |

| Type of donation | Educational institutions—continued | Environment and animal related organizations | | Health and medical research | |
|--|------------------------------------|--|----------------------------------|-----------------------------|----------------------------------|
| | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] |
| | (6) | (7) | (8) | (9) | (10) |
| All donations | 4,606,444 | 271,511 | 1,894,720 | 1,628,987 | 1,586,103 |
| Corporate stock, mutual funds, and other investments | 3,395,330 | 13,240 | 435,975 | 15,692 | 516,701 |
| Real estate, land, and easements | 274,890 | 2,698 | 1,303,158 | 77 | 66,664 |
| Art and collectibles | 388,917 | 3,639 | 6,916 | 10,289 | 21,078 |
| Food | 8,752 | 5,670 | 2,180 | 11,566 | 3,006 |
| Clothing and accessories | 92,592 | 82,701 | 31,817 | 1,062,174 | 585,439 |
| Electronics | 19,654 | 8,813 | 2,774 | 39,664 | 21,222 |
| Household items | 105,190 | 73,400 | 33,522 | 374,949 | 211,464 |
| Cars and other vehicles | 43,773 | 3,018 | 22,184 | 19,211 | 23,627 |
| Other [2] | 277,346 | 78,332 | 56,194 | 95,365 | 136,902 |

Footnotes at end of table.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Selected Donee Type, Tax Year 2013—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Type of donation | Large organizations | | Public and societal benefit | | Religious organizations |
|--|---------------------|----------------------------------|-----------------------------|----------------------------------|-------------------------|
| | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations |
| | (11) | (12) | (13) | (14) | (15) |
| All donations | 14,625,744 | 11,008,927 | 2,711,924 | 2,984,079 | 2,025,073 |
| Corporate stock, mutual funds, and other investments | 17,316 | 184,433 | 20,613 | 542,643 | 89,876 |
| Real estate, land, and easements | 1,399 | 29,885 | 6,252 | 503,846 | 2,027 |
| Art and collectibles | 35,707 | 37,201 | 24,975 | 30,445 | 12,836 |
| Food | 30,121 | 9,612 | 157,386 | 39,587 | 107,718 |
| Clothing and accessories | 10,051,438 | 7,123,568 | 1,538,685 | 1,027,635 | 1,029,719 |
| Electronics | 353,465 | 261,715 | 61,970 | 52,916 | 57,519 |
| Household items | 3,485,038 | 2,775,381 | 674,378 | 514,708 | 516,515 |
| Cars and other vehicles | 39,780 | 58,160 | 44,820 | 103,386 | 12,992 |
| Other [2] | 611,481 | 528,972 | 182,846 | 168,912 | 195,871 |

| Type of donation | Religious organizations—continued | Foundations | | Other donees [3] | |
|--|-----------------------------------|---------------------|----------------------------------|---------------------|----------------------------------|
| | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] |
| | (16) | (17) | (18) | (19) | (20) |
| All donations | 3,502,046 | 147,871 | 11,840,978 | 709,162 | 7,604,180 |
| Corporate stock, mutual funds, and other investments | 1,906,976 | 45,786 | 10,976,278 | 71,999 | 5,148,664 |
| Real estate, land, and easements | 222,530 | 510 | 340,964 | 2,761 | 223,914 |
| Art and collectibles | 38,836 | 798 | 57,415 | 8,030 | 71,393 |
| Food | 30,086 | 3,072 | 1,481 | 15,725 | 29,467 |
| Clothing and accessories | 678,947 | 57,203 | 31,524 | 208,121 | 161,949 |
| Electronics | 31,046 | 485 | 1,028 | 16,425 | 16,824 |
| Household items | 360,671 | 25,786 | 17,385 | 136,298 | 115,417 |
| Cars and other vehicles | 41,258 | 2,477 | 30,166 | 9,329 | 25,548 |
| Other [2] | 191,697 | 11,754 | 384,737 | 240,475 | 1,811,004 |

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

[2] Other donations includes intellectual property, services, airline tickets and miles, and other donations.

[3] Other donees includes donor-advised funds.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2016.

Table 4. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | All returns | | | | | | | |
|-----------------|-------------------|---------------------|-------------------|----------------------------------|--|---------------------------------------|---|--|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns with contributions on Schedule A | Amount of contributions on Schedule A | Number of returns with cash contributions on Schedule A | Amount of cash contributions on Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All ages | 7,740,032 | 23,083,213 | 56,098,470 | 46,403,763 | 7,705,193 | 46,087,493 | 6,624,180 | 36,211,861 |
| Under 35 | 706,977 | 1,515,439 | 3,085,998 | 3,052,943 | 703,961 | 3,044,882 | 488,176 | 1,144,554 |
| 35 under 45 | 1,603,737 | 4,277,885 | 10,903,999 | 5,428,184 | 1,600,512 | 5,420,800 | 1,272,093 | 4,575,133 |
| 45 under 55 | 2,153,420 | 6,636,619 | 10,084,252 | 8,985,867 | 2,147,299 | 8,961,605 | 1,878,788 | 8,164,096 |
| 55 under 65 | 1,897,939 | 6,052,937 | 13,913,876 | 11,606,556 | 1,888,817 | 11,522,642 | 1,693,467 | 9,615,565 |
| 65 and older | 1,377,959 | 4,600,332 | 18,110,345 | 17,330,214 | 1,364,604 | 17,137,564 | 1,291,656 | 12,712,512 |

| Donor age | Corporate stock, mutual funds, and other investments | | | | Real estate, land, and easements | | | |
|-----------------|--|---------------------|-------------------|----------------------------------|----------------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All ages | 165,808 | 354,233 | 23,915,692 | 23,618,124 | 15,285 | 17,128 | 12,166,694 | 3,081,642 |
| Under 35 | 5,628 | 11,735 | 1,445,896 | 1,445,896 | 1,223 | 2,253 | 141,994 | 108,938 |
| 35 under 45 | 10,905 | 20,183 | 1,612,303 | 1,612,194 | 1,599 | 1,829 | 5,756,055 | 310,106 |
| 45 under 55 | 29,647 | 55,845 | 2,828,764 | 2,804,806 | 2,163 | 2,330 | 1,600,756 | 528,319 |
| 55 under 65 | 34,828 | 80,355 | 6,265,813 | 6,230,422 | 3,742 | 3,882 | 2,768,316 | 646,478 |
| 65 and older | 84,800 | 186,115 | 11,762,915 | 11,524,806 | 6,558 | 6,834 | 1,899,574 | 1,487,800 |

| Donor age | Art and collectibles | | | | Food | | | |
|-----------------|----------------------|---------------------|-------------------|----------------------------------|-------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All ages | 100,293 | 125,815 | 1,270,632 | 1,189,816 | 217,481 | 368,136 | 131,481 | 125,019 |
| Under 35 | 4,338 | 4,355 | 8,063 | 8,063 | 3,013 | 7,046 | 1,554 | 1,554 |
| 35 under 45 | 10,965 | 6,246 | 17,060 | 16,874 | 27,202 | 38,933 | 18,512 | 14,400 |
| 45 under 55 | 15,432 | 28,471 | 290,126 | 289,681 | 57,851 | 104,339 | 27,737 | 26,819 |
| 55 under 65 | 28,597 | 38,334 | 164,396 | 146,542 | 71,063 | 121,063 | 54,783 | 53,960 |
| 65 and older | 40,961 | 48,409 | 790,988 | 728,656 | 58,352 | 96,756 | 28,895 | 28,286 |

Footnotes at end of table.

Table 4. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2013—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | Clothing and accessories | | | | Electronics | | | |
|-----------------|--------------------------|---------------------|-------------------|----------------------------------|-------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All ages | 6,119,810 | 14,301,118 | 9,866,867 | 9,777,942 | 457,900 | 561,428 | 409,416 | 409,416 |
| Under 35 | 555,723 | 1,011,540 | 940,287 | 940,287 | 31,463 | 38,478 | 25,964 | 25,964 |
| 35 under 45 | 1,300,986 | 2,963,859 | 2,142,435 | 2,142,435 | 81,543 | 89,114 | 103,810 | 103,810 |
| 45 under 55 | 1,735,030 | 4,389,282 | 2,926,996 | 2,926,996 | 111,599 | 140,712 | 97,148 | 97,148 |
| 55 under 65 | 1,518,513 | 3,578,067 | 2,391,117 | 2,302,309 | 126,990 | 158,718 | 102,812 | 102,812 |
| 65 and older | 1,009,557 | 2,358,370 | 1,466,031 | 1,465,915 | 106,305 | 134,406 | 79,682 | 79,682 |

| Donor age | Household items | | | | Cars and other vehicles | | | |
|-----------------|-------------------|---------------------|-------------------|----------------------------------|-------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All ages | 2,877,390 | 5,633,837 | 4,222,726 | 4,221,882 | 141,152 | 146,274 | 395,687 | 364,673 |
| Under 35 | 224,547 | 340,879 | 372,347 | 372,347 | 7,451 | 7,451 | 15,030 | 15,030 |
| 35 under 45 | 515,979 | 933,554 | 757,122 | 757,122 | 18,717 | 18,718 | 24,814 | 24,814 |
| 45 under 55 | 782,057 | 1,470,814 | 1,216,940 | 1,216,940 | 41,590 | 44,226 | 99,388 | 99,258 |
| 55 under 65 | 750,642 | 1,582,252 | 1,054,796 | 1,054,124 | 45,929 | 47,257 | 172,123 | 147,308 |
| 65 and older | 604,165 | 1,306,338 | 821,521 | 821,349 | 27,464 | 28,621 | 84,333 | 78,264 |

| Donor age | Other donations [2] | | | |
|-----------------|---------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (41) | (42) | (43) | (44) |
| All ages | 958,181 | 1,575,244 | 3,719,275 | 3,615,249 |
| Under 35 | 71,969 | 91,703 | 134,864 | 134,864 |
| 35 under 45 | 135,538 | 205,449 | 471,889 | 446,429 |
| 45 under 55 | 235,112 | 400,602 | 996,397 | 995,900 |
| 55 under 65 | 267,950 | 443,008 | 939,719 | 922,600 |
| 65 and older | 247,612 | 434,482 | 1,176,407 | 1,115,455 |

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

[2] Other donations includes intellectual property, services, airline tickets and miles, and other donations.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2016.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2013

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | All donees | | | | | | | |
|-----------------|-------------------|---------------------|-------------------|----------------------------------|--|---------------------------------------|---|--|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns with contributions on Schedule A | Amount of contributions on Schedule A | Number of returns with cash contributions on Schedule A | Amount of cash contributions on Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All ages | 7,740,032 | 23,083,213 | 56,098,470 | 46,403,763 | 7,705,193 | 46,087,493 | 6,624,180 | 36,211,861 |
| Under 35 | 706,977 | 1,515,439 | 3,085,998 | 3,052,943 | 703,961 | 3,044,882 | 488,176 | 1,144,554 |
| 35 under 45 | 1,603,737 | 4,277,885 | 10,903,999 | 5,428,184 | 1,600,512 | 5,420,800 | 1,272,093 | 4,575,133 |
| 45 under 55 | 2,153,420 | 6,636,619 | 10,084,252 | 8,985,867 | 2,147,299 | 8,961,605 | 1,878,788 | 8,164,096 |
| 55 under 65 | 1,897,939 | 6,052,937 | 13,913,876 | 11,606,556 | 1,888,817 | 11,522,642 | 1,693,467 | 9,615,565 |
| 65 and older | 1,377,959 | 4,600,332 | 18,110,345 | 17,330,214 | 1,364,604 | 17,137,564 | 1,291,656 | 12,712,512 |

| Donor age | Arts, culture, and humanities | | | | Educational institutions | | | |
|-----------------|-------------------------------|---------------------|-------------------|----------------------------------|--------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All ages | 260,313 | 381,162 | 2,091,627 | 1,376,286 | 344,386 | 581,780 | 4,948,805 | 4,606,444 |
| Under 35 | 1,494 | 1,508 | 20,124 | 20,124 | 10,998 | 18,838 | 17,946 | 17,946 |
| 35 under 45 | 25,474 | 33,894 | 123,236 | 24,202 | 50,145 | 79,887 | 138,519 | 134,916 |
| 45 under 55 | 51,705 | 76,243 | 708,813 | 152,613 | 95,631 | 177,039 | 726,129 | 723,497 |
| 55 under 65 | 79,831 | 117,660 | 176,621 | 165,571 | 89,312 | 148,507 | 1,358,286 | 1,214,201 |
| 65 and older | 101,809 | 151,857 | 1,062,833 | 1,013,777 | 98,300 | 157,509 | 2,707,925 | 2,515,885 |

| Donor age | Environment and animal related organizations | | | | Health and medical research | | | |
|-----------------|--|---------------------|-------------------|----------------------------------|-----------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All ages | 164,557 | 271,511 | 9,660,376 | 1,894,720 | 954,123 | 1,628,987 | 1,625,081 | 1,586,103 |
| Under 35 | 10,254 | 11,560 | 94,376 | 60,904 | 49,075 | 66,575 | 68,413 | 68,413 |
| 35 under 45 | 21,565 | 32,405 | 5,516,488 | 260,978 | 145,777 | 260,947 | 228,203 | 228,203 |
| 45 under 55 | 38,795 | 76,342 | 868,898 | 449,190 | 269,700 | 489,647 | 322,903 | 321,463 |
| 55 under 65 | 46,124 | 73,555 | 2,320,522 | 424,272 | 253,319 | 445,613 | 352,516 | 337,293 |
| 65 and older | 47,818 | 77,649 | 860,092 | 699,376 | 236,251 | 366,205 | 653,047 | 630,732 |

Footnotes at end of table.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2013—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | Large organizations | | | | Public and societal benefit | | | |
|-----------------|---------------------|---------------------|-------------------|----------------------------------|-----------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All ages | 6,110,548 | 14,625,744 | 11,014,112 | 11,008,927 | 1,514,564 | 2,711,924 | 3,133,580 | 2,984,079 |
| Under 35 | 583,114 | 1,124,842 | 1,099,189 | 1,099,189 | 94,640 | 147,841 | 196,854 | 197,271 |
| 35 under 45 | 1,326,552 | 3,037,009 | 2,460,061 | 2,458,747 | 239,322 | 417,560 | 325,758 | 321,646 |
| 45 under 55 | 1,720,595 | 4,439,795 | 3,243,400 | 3,243,306 | 407,653 | 675,902 | 666,106 | 624,429 |
| 55 under 65 | 1,503,654 | 3,657,794 | 2,595,294 | 2,591,923 | 421,418 | 804,014 | 860,223 | 775,844 |
| 65 and older | 976,634 | 2,366,304 | 1,616,170 | 1,615,762 | 351,530 | 666,607 | 1,084,639 | 1,064,889 |

| Donor age | Religious organizations | | | | Donor-advised funds | | | |
|-----------------|-------------------------|---------------------|-------------------|----------------------------------|---------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All ages | 1,110,105 | 2,025,073 | 3,600,077 | 3,502,046 | 30,134 | 56,850 | 3,938,500 | 3,925,809 |
| Under 35 | 56,574 | 94,988 | 110,152 | 110,152 | 335 | 641 | 137,873 | 137,873 |
| 35 under 45 | 179,867 | 304,247 | 295,117 | 293,722 | 2,594 | 6,711 | 472,252 | 472,252 |
| 45 under 55 | 278,322 | 496,848 | 615,922 | 607,687 | 9,890 | 14,855 | 825,946 | 825,946 |
| 55 under 65 | 294,699 | 556,044 | 854,070 | 789,493 | 6,479 | 15,706 | 1,081,807 | 1,070,505 |
| 65 and older | 300,643 | 572,946 | 1,724,817 | 1,700,992 | 10,835 | 18,936 | 1,420,622 | 1,419,233 |

| Donor age | Foundations | | | | Other donees [2] | | | |
|-----------------|-------------------|---------------------|-------------------|----------------------------------|-------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All ages | 83,827 | 147,871 | 12,145,526 | 11,840,978 | 456,485 | 652,313 | 3,940,787 | 3,678,371 |
| Under 35 | 3,722 | 5,055 | 1,242,103 | 1,242,103 | 30,833 | 43,591 | 98,969 | 98,969 |
| 35 under 45 | 9,635 | 11,418 | 941,672 | 934,661 | 73,957 | 93,809 | 402,694 | 298,856 |
| 45 under 55 | 18,866 | 26,635 | 1,276,829 | 1,216,551 | 122,495 | 163,313 | 829,308 | 821,185 |
| 55 under 65 | 21,075 | 49,679 | 3,229,204 | 3,206,734 | 118,365 | 184,364 | 1,085,333 | 1,030,720 |
| 65 and older | 30,528 | 55,084 | 5,455,718 | 5,240,928 | 110,834 | 167,235 | 1,524,483 | 1,428,641 |

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

[2] Other donees includes donor-advised funds.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2016.

Exhibit 7

Individual Noncash Contributions, Tax Year 2014

by Pearson Liddell and Janette Wilson

For Tax Year 2014, individual taxpayers who itemized deductions reported a total of \$65.3 billion in noncash charitable contributions on a total of 22.2 million returns.¹ About a third (8.0 million) of these returns reported \$60.4 billion in charitable contribution deductions using Form 8283, *Noncash Charitable Contributions*. Individual taxpayers use this form when the amount of taxpayer deductions for all noncash donations on Schedule A, *Itemized Deductions*, exceeds \$500.

The number of individual returns filed by taxpayers with a Form 8283 attached increased 3.9 percent, from 7.7 million for Tax Year 2013 to 8.0 million for Tax Year 2014. Total donations increased 30.1 percent for 2014, up from \$46.4 billion for the previous year. Corporate stock donations increased 48.0 percent from \$19.7 billion for 2013 to \$29.2 billion for 2014, while easements more than doubled to \$3.2 billion. Of the \$60.4 billion in noncash donations reported, over half went to foundations (\$18.9 billion or 31.4 percent of the total) and large charitable organizations (\$12.2 billion or 20.2 percent of the total). Taxpayers 65 years and older made up a smaller percentage (19.0 percent) of the returns filed with Form 8283 than all other age groups (except the under-35 group), but they accounted for the largest percentage (41.6 percent or \$25.1 billion) of non-cash charitable contributions. In addition, taxpayers in the \$10 million or more adjusted gross income (AGI) category donated \$22.4 billion, 37.0 percent of total noncash donations in 2014.

Types of Noncash Contributions

Corporate stock accounted for the largest amount and percentage (\$29.2 billion, 48.4 percent) of taxpayers' total noncash charitable contributions for 2014, followed by clothing (\$10.3 billion, 17 percent) and household items (\$5.0 billion, 8.2 percent) (Figure A). Only about 160,000 returns included stock donations, compared to 6.1 million returns with clothing donations and 3.2 million with donations of household items. The average corporate stock donation, however, was \$183,200 per return, while the average donations for clothing (\$1,674 per return) and household items (\$1,567 per return) were much smaller. In comparison, the highest average donation amount per return was for easements, followed by other investments (excluding corporate stocks or mutual funds). Slightly more than 3,200 returns had donations of easements totaling \$3.2 billion, or \$983,651 per return, and approximately 5,685 returns had donations of other investments totaling \$1.9 billion, or \$325,647 per return.

Donation amounts changed between 2013 and 2014 for several categories of noncash assets (Figure B). The most notable

positive percentage changes occurred in easements, increasing from \$1.1 billion in 2013 to \$3.2 billion in 2014 (194.9 percent), corporate stock, increasing from \$19.7 billion in 2013 to \$29.2 billion in 2014 (48.0 percent), and mutual funds, increasing from \$1.6 billion in 2013 to \$2.1 billion in 2014 (29.1 percent). The most notable negative percentage changes occurred in other investments (-17.0 percent) and real estate (-11.6 percent). While these percentage decreases were large, their overall significance is muted by the fact that their share of the overall donation amount was small. Combined, they represented only 5.0 percent of the total 2014 donation amount.

Highlights

- The number of individual returns filed with a Form 8283 (*Noncash Charitable Contributions*) increased from 7.7 million for Tax Year 2013 to 8.0 million for Tax Year 2014.
- Total donations increased 3.9 percent in that period, from \$51.6 billion in Tax Year 2013 to \$65.3 billion in 2014.

The breakdown:

- *By type of noncash donations* Corporate stock accounted for the largest amount and percentage (\$29.2 billion, 48.4 percent), followed by clothing and household items. About 160,000 returns included stock donations, compared to 6.1 million with clothing donations and 3.2 million with donations of household items.
- *By size of adjusted gross income* All AGI classes with income above \$100,000 reported increases. The largest percentage increase was made by taxpayers in the \$1.5-million-to-\$2-million category, who reported a 182.8-percent increase in noncash donations from \$830 million in 2013 to \$2.3 billion in 2014, followed by those taxpayers in the \$10-million-or-more group, who reported a 57.6-percent increase from \$14.2 billion to \$22.4 billion. In contrast, all taxpayer age groups making under \$30,000 reported decreased amounts donated.
- *By type of charitable organization* Foundations (\$18.9 billion) and large organizations (\$12.2 billion) received the largest amount of donations for 2014. Donations to these two types of charity made up just over half of all donations reported by individual taxpayers for the year.
- *By age of taxpayer* All age groups, except the under-35 category, donated more in noncash donations in 2014 than in 2013. Donation amounts in the ages 65-and-older category increased 45.0 percent, from \$17.3 billion donated the previous year.

¹ For further details on Tax Year 2014 individual income and tax statistics, see *Statistics of Income—2014, Individual Income Tax Returns* (IRS Publication 1304) at <https://www.irs.gov/uac/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report>.



Figure A

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Year 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donation | Number of returns [1] | Number of donations | Amount carried to Schedule A | Average amount per return | Average amount per donation | Percent of number of donations | Percent of amount carried to Schedule A |
|-----------------------------------|-----------------------|---------------------|------------------------------|---------------------------|-----------------------------|--------------------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All donations | 8,043,179 | 24,058,232 | 60,389,382 | 7,508 | 2,510 | 100.0 | 100.0 |
| Corporate stock | 159,504 | 357,967 | 29,221,162 | 183,200 | 81,631 | 1.5 | 48.4 |
| Mutual funds | 20,179 | 31,961 | 2,122,848 | 105,199 | 66,420 | 0.1 | 3.5 |
| Other investments | 5,685 | 10,804 | 1,851,336 | 325,647 | 171,352 | [2] | 3.1 |
| Real estate | 7,987 | 8,584 | 1,189,723 | 148,949 | 138,597 | [2] | 2.0 |
| Land | 5,686 | 5,830 | 1,210,009 | 212,808 | 207,549 | [2] | 2.0 |
| Easements | 3,249 | 4,370 | 3,196,137 | 983,651 | 731,400 | [2] | 5.3 |
| Art and collectibles | 112,675 | 170,622 | 1,136,134 | 10,083 | 6,659 | 0.7 | 1.9 |
| Food | 227,339 | 359,633 | 129,793 | 571 | 361 | 1.5 | 0.2 |
| Clothing | 6,128,978 | 14,412,862 | 10,259,246 | 1,674 | 712 | 59.9 | 17.0 |
| Accessories | 61,918 | 79,109 | 52,526 | 848 | 664 | 0.3 | 0.1 |
| Electronics | 474,720 | 588,787 | 420,311 | 885 | 714 | 2.4 | 0.7 |
| Household items | 3,169,086 | 6,254,255 | 4,967,148 | 1,567 | 794 | 26.0 | 8.2 |
| Cars and other motor vehicles | 158,946 | 162,362 | 330,228 | 2,078 | 2,034 | 0.7 | 0.5 |
| Planes, boats, and other vehicles | 13,122 | 14,608 | 133,585 | 10,180 | 9,145 | 0.1 | 0.2 |
| Services | 15,140 | 43,552 | 37,639 | 2,486 | 864 | 0.2 | 0.1 |
| Airline tickets and miles | 1,626 | 1,627 | 1,260 | 775 | 775 | [2] | [2] |
| Other [3] | 998,320 | 1,551,299 | 4,130,298 | 4,137 | 2,662 | 6.4 | 6.8 |

[1] Total number of returns does not equal the sum of returns by donation type because a return could have more than one type of donation.

[2] Less than 0.05 percent.

[3] Other donations include donations of intellectual property.

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Figure B

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Years 2013 and 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donation | 2013 | | | 2014 | | | Percentage change | |
|-----------------------------------|-----------------------|------------------------------|---------------------------|-----------------------|------------------------------|---------------------------|-----------------------|------------------------------|
| | Number of returns [1] | Amount carried to Schedule A | Average amount per return | Number of returns [1] | Amount carried to Schedule A | Average amount per return | Number of returns [1] | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All donations | 7,740,032 | 46,403,763 | 5,995 | 8,043,179 | 60,389,382 | 7,508 | 3.9 | 30.1 |
| Corporate stock | 137,699 | 19,741,778 | 143,369 | 159,504 | 29,221,162 | 183,200 | 15.8 | 48.0 |
| Mutual funds | 22,059 | 1,644,483 | 74,549 | 20,179 | 2,122,848 | 105,199 | -8.5 | 29.1 |
| Other investments | 6,050 | 2,231,863 | 368,880 | 5,685 | 1,851,336 | 325,647 | -6.0 | -17.0 |
| Real estate | 6,898 | 1,346,602 | 195,223 | 7,987 | 1,189,723 | 148,949 | 15.8 | -11.6 |
| Land | 6,363 | 651,254 | 102,354 | 5,686 | 1,210,009 | 212,808 | -10.6 | 85.8 |
| Easements | 2,025 | 1,083,785 | 535,311 | 3,249 | 3,196,137 | 983,651 | 60.5 | 194.9 |
| Art and collectibles | 96,085 | 1,189,816 | 12,383 | 112,675 | 1,136,134 | 10,083 | 17.3 | -4.5 |
| Food | 217,481 | 125,019 | 575 | 227,339 | 129,793 | 571 | 4.5 | 3.8 |
| Clothing | 6,041,041 | 9,731,709 | 1,611 | 6,128,978 | 10,259,246 | 1,674 | 1.5 | 5.4 |
| Accessories | 78,769 | 46,234 | 587 | 61,918 | 52,526 | 848 | -21.4 | 13.6 |
| Electronics | 457,900 | 409,416 | 894 | 474,720 | 420,311 | 885 | 3.7 | 2.7 |
| Household items | 2,877,390 | 4,221,882 | 1,467 | 3,169,086 | 4,967,148 | 1,567 | 10.1 | 17.7 |
| Cars and other motor vehicles | 135,418 | 262,960 | 1,942 | 158,946 | 330,228 | 2,078 | 17.4 | 25.6 |
| Planes, boats, and other vehicles | 5,734 | 101,713 | 17,739 | 13,122 | 133,585 | 10,180 | 128.9 | 31.3 |
| Services | 16,735 | 56,345 | 3,367 | 15,140 | 37,639 | 2,486 | -9.5 | -33.2 |
| Airline tickets and miles | 1,309 | 767 | 586 | 1,626 | 1,260 | 775 | 24.2 | 64.3 |
| Other [2] | 940,137 | 3,558,136 | 3,785 | 998,320 | 4,130,298 | 4,137 | 6.2 | 16.1 |

[1] Total number of returns does not equal the sum of returns by donation type because a return could have more than one type of donation.

[2] Other donations include donations of intellectual property.

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

The average donation amount per return for noncash contributions increased 25.2 percent, from \$5,995 per return with Form 8283 attached in 2013 to \$7,508 per return in 2014.² Average 2014 corporate stock donations increased by 27.8 percent to \$183,200. On the other hand, clothing donations, the second largest group in terms of overall amount claimed, saw its average donation rise only 3.9 percent, to \$1,674 per return in 2014. For household items, the average donation rose 6.8 percent, from about \$1,467 per return to approximately \$1,567 per return. In contrast, average donations of other investments declined 11.7 percent from around \$368,880 to approximately \$325,650.

Over the years, taxpayer donations of corporate stock have consistently represented the highest amounts of donations. Clothing has accounted for the second largest share of donations in nearly every year. The exception was 2007 when taxpayers reported slightly larger noncash contributions for real estate, land, and easements. However, while the amount of clothing donations has remained consistent since 2007, the amounts deducted for corporate stock and real estate, land, and easements declined significantly between 2007 and 2009. Donations of corporate stock have recovered since that time, and donations of real estate, land, and easements jumped considerably (by 81.6 percent) in 2014 (Figure C).³ In 2007, taxpayers reported \$23.7 billion in corporate stock donations, and, together,

the declines in 2008 and 2009 represented a 59.0-percent decrease since 2007. For 2010, stock donations rose 37.3 percent, followed by increases for 2011 (19.5 percent), 2012 (5.1 percent), 2013 (17.7 percent), and 2014 (48.0 percent).

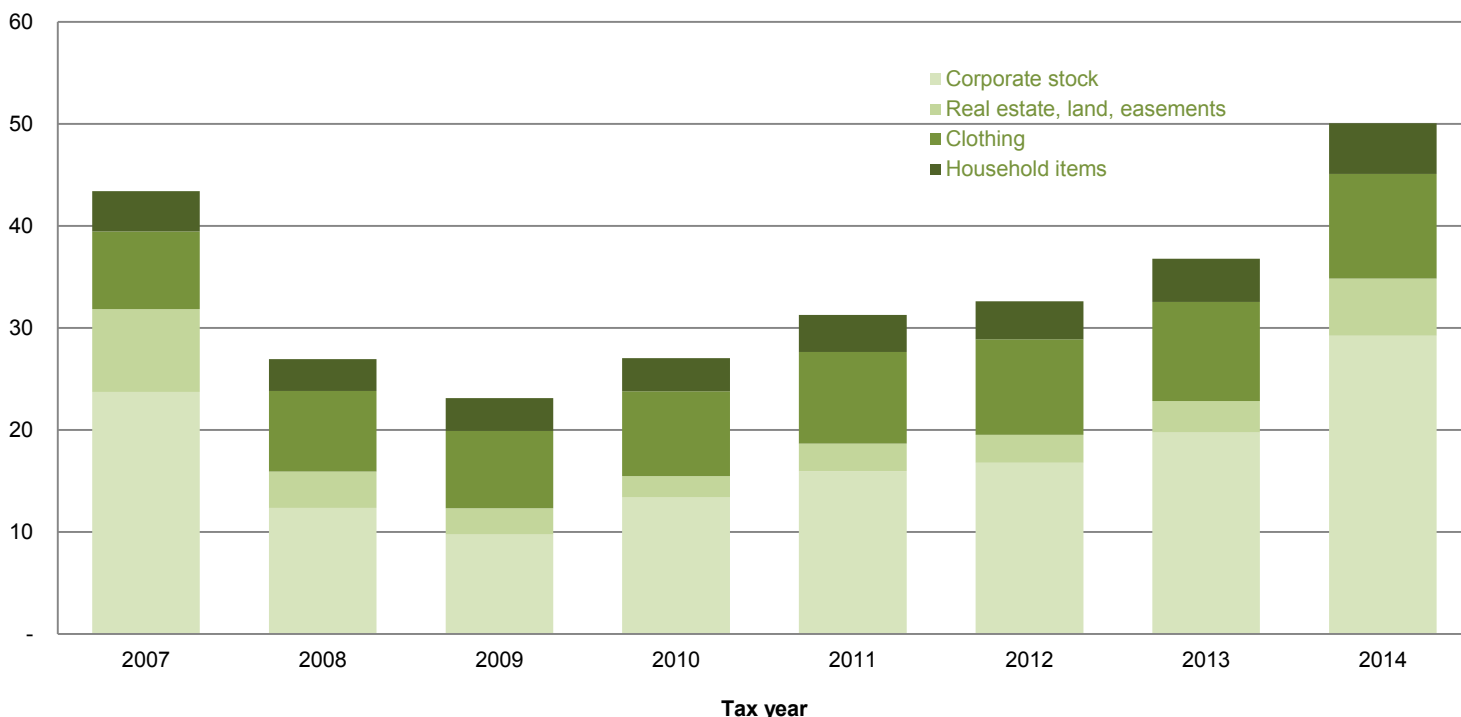
Donations by Size of Adjusted Gross Income

Taxpayers with an AGI of \$10 million or more, who claimed noncash contributions, collectively deducted 10.4 percent of their AGI, claiming \$22.4 billion in contributions on a little more than 6,200 Forms 8283 (Figure D). Donations from taxpayers in this AGI category represented 37.0 percent of all individual taxpayer noncash donations reported on Forms 8283 in 2014. These same taxpayers reported 13.5 percent of the AGI by taxpayers who claimed noncash contributions, while representing only 0.1 percent of the returns filed. Taxpayers in the \$100,000-to-\$200,000 category reported \$7.4 billion in contributions on 3.0 million tax returns; these contributions represented 1.8 percent of their AGI and 12.3 percent of all donations claimed. Taxpayers in the \$200,000-to-\$500,000 category reported \$7.0 billion, or 11.6 percent of donations claimed. Taxpayers in these two income groups accounted for almost 50 percent of the AGI among taxpayers who had noncash charitable contribution deductions on Form 8283 in 2014. As stated above, the average donation for all taxpayers who claimed noncash donation

Figure C

Individual Noncash Charitable Contributions, by Selected Donation Type, Reported on Form 8283, Tax Years 2007–2014

Amount carried to Schedule A (billions of dollars)



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

² The deduction amounts reported in this article are the amounts carried to Schedule A for reporting itemized deductions.

³ Pearson Liddell and Janette Wilson, Tax Years 2005–2013, “Noncash Charitable Contributions,” *Statistics of Income Bulletin*, Spring 2008, 2010, 2012, 2014, and 2015; Summer 2009 and 2016; and Winter 2011 and 2013, IRS Publication 1136.

Figure D
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Size of adjusted gross income | Number of returns | Percent of returns | Adjusted gross income (AGI) | Amount carried to Schedule A | Percent of amount carried to Schedule A | Donation as percent of AGI | Average donation per return |
|------------------------------------|-------------------|--------------------|-----------------------------|------------------------------|---|----------------------------|-----------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All returns | 8,043,179 | 100.0 | 1,588,133,931 | 60,389,382 | 100.0 | 3.8 | 7,508 |
| Under \$5,000 (including deficits) | 56,141 | 0.7 | -12,785,427 | 462,485 | 0.8 | -3.6 | 8,238 |
| \$5,000 under \$10,000 | 18,622 | 0.2 | 144,822 | 27,116 | 0.0 | 18.7 | 1,456 |
| \$10,000 under \$15,000 | 33,809 | 0.4 | 420,999 | 70,559 | 0.1 | 16.8 | 2,087 |
| \$15,000 under \$20,000 | 66,639 | 0.8 | 1,171,275 | 126,443 | 0.2 | 10.8 | 1,897 |
| \$20,000 under \$25,000 | 84,164 | 1.0 | 1,897,003 | 173,261 | 0.3 | 9.1 | 2,059 |
| \$25,000 under \$30,000 | 105,972 | 1.3 | 2,906,914 | 229,814 | 0.4 | 7.9 | 2,169 |
| \$30,000 under \$40,000 | 296,002 | 3.7 | 10,481,474 | 735,597 | 1.2 | 7.0 | 2,485 |
| \$40,000 under \$50,000 | 378,379 | 4.7 | 17,018,600 | 913,493 | 1.5 | 5.4 | 2,414 |
| \$50,000 under \$75,000 | 1,125,853 | 14.0 | 70,740,797 | 2,420,538 | 4.0 | 3.4 | 2,150 |
| \$75,000 under \$100,000 | 1,249,172 | 15.5 | 109,480,967 | 2,836,951 | 4.7 | 2.6 | 2,271 |
| \$100,000 under \$200,000 | 3,017,281 | 37.5 | 424,021,819 | 7,429,284 | 12.3 | 1.8 | 2,462 |
| \$200,000 under \$500,000 | 1,287,806 | 16.0 | 368,728,797 | 6,999,603 | 11.6 | 1.9 | 5,435 |
| \$500,000 under \$1,000,000 | 213,036 | 2.6 | 143,609,395 | 2,801,439 | 4.6 | 2.0 | 13,150 |
| \$1,000,000 under \$1,500,000 | 46,475 | 0.6 | 56,048,263 | 1,800,915 | 3.0 | 3.2 | 38,750 |
| \$1,500,000 under \$2,000,000 | 19,916 | 0.2 | 34,109,977 | 2,349,002 | 3.9 | 6.9 | 117,947 |
| \$2,000,000 under \$5,000,000 | 29,459 | 0.4 | 88,962,173 | 5,477,943 | 9.1 | 6.2 | 185,948 |
| \$5,000,000 under \$10,000,000 | 8,230 | 0.1 | 56,753,290 | 3,173,914 | 5.3 | 5.6 | 385,663 |
| \$10,000,000 or more | 6,224 | 0.1 | 214,422,793 | 22,361,027 | 37.0 | 10.4 | 3,592,664 |

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

deductions on Form 8283 was \$7,508 per return. In comparison, the highest average amount claimed was \$3.6 million per return by taxpayers in the \$10-million-or-more category, followed by approximately \$385,660 claimed per return by those in the \$5-million-to-\$10-million category.

The percentage change in the number of returns claiming noncash charitable contributions and the amount of those contributions claimed on Forms 8283 between 2013 and 2014 varied by size of adjusted gross income (Figure E). With overall donations rising by 30.1 percent between Tax Years 2013 and 2014, taxpayers in the majority of AGI categories reported increases in charitable contributions. All AGI classes with income above \$100,000 reported increases. The largest percentage increase was made by taxpayers in the \$1.5-million-to-\$2-million category, who reported a 182.8-percent increase in noncash donations from \$830 million in 2013 to \$2.3 billion in 2014, followed by those taxpayers in the \$10-million-or-more group, who reported a 57.6-percent increase from \$14.2 billion to \$22.4 billion. In contrast, all taxpayer age groups making under \$30,000 reported decreased amounts donated.

Types of Charitable Organizations

Organizations that received noncash charitable contributions included, among others, arts groups, educational institutions, environment- and animal-related organizations, health and medical research organizations, religious organizations, and public

and societal benefit organizations (Figure F). In terms of the noncash contribution amounts claimed by individual taxpayers, foundations (\$18.9 billion) and large organizations (\$12.2 billion) received the largest amount of donations for 2014. Donations to these two types of charity made up just over half of all donations reported by individual taxpayers for the year. While donations to large organizations accounted for about one-fifth of all noncash charitable contributions, these organizations received the second lowest average donation (about \$1,900 per return). In contrast, foundations received the largest average donation, approximately \$147,414 per return. Despite having the second largest average donation (\$133,453 per return), donor-advised funds received only 9.7 percent of the total amount deducted by taxpayers on the Schedule A. Educational institutions went from being the third highest in terms of amount carried in 2013 to the fourth highest in 2014, increasing from \$4.6 billion to \$4.7 billion, or 1.7 percent, when they were surpassed by donor-advised funds of \$5.9 billion in 2014 (Figure G).

For the first time in a few tax years, donations to all organization types increased between 2013 and 2014. The top four largest percentage increases occurred in environment- and animal-related organizations (86.2), foundations (60.0), donor-advised funds (49.9), and arts, culture, and humanities (37.5). The largest category in terms of donation amount, large organizations, saw a comparatively moderate increase of 11.0 percent from 2013 to 2014.

Figure E

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2013 and 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Size of adjusted gross income | 2013 | | | 2014 | | | Percentage change | |
|------------------------------------|-------------------|------------------------------|-----------------------------|-------------------|------------------------------|-----------------------------|-------------------|------------------------------|
| | Number of returns | Amount carried to Schedule A | Average donation per return | Number of returns | Amount carried to Schedule A | Average donation per return | Number of returns | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All returns | 7,740,032 | 46,403,763 | 5,995 | 8,043,179 | 60,389,382 | 7,508 | 3.9 | 30.1 |
| Under \$5,000 (including deficits) | 54,475 | 505,632 | 9,282 | 56,141 | 462,485 | 8,238 | 3.1 | -8.5 |
| \$5,000 under \$10,000 | 26,675 | 57,670 | 2,162 | 18,622 | 27,116 | 1,456 | -30.2 | -53.0 |
| \$10,000 under \$15,000 | 63,719 | 114,749 | 1,801 | 33,809 | 70,559 | 2,087 | -46.9 | -38.5 |
| \$15,000 under \$20,000 | 64,719 | 145,323 | 2,245 | 66,639 | 126,443 | 1,897 | 3.0 | -13.0 |
| \$20,000 under \$25,000 | 91,368 | 181,882 | 1,991 | 84,164 | 173,261 | 2,059 | -7.9 | -4.7 |
| \$25,000 under \$30,000 | 125,685 | 279,152 | 2,221 | 105,972 | 229,814 | 2,169 | -15.7 | -17.7 |
| \$30,000 under \$40,000 | 312,319 | 678,908 | 2,174 | 296,002 | 735,597 | 2,485 | -5.2 | 8.3 |
| \$40,000 under \$50,000 | 393,382 | 1,209,693 | 3,075 | 378,379 | 913,493 | 2,414 | -3.8 | -24.5 |
| \$50,000 under \$75,000 | 1,105,920 | 2,392,133 | 2,163 | 1,125,853 | 2,420,538 | 2,150 | 1.8 | 1.2 |
| \$75,000 under \$100,000 | 1,262,844 | 3,447,069 | 2,730 | 1,249,172 | 2,836,951 | 2,271 | -1.1 | -17.7 |
| \$100,000 under \$200,000 | 2,828,830 | 6,583,196 | 2,327 | 3,017,281 | 7,429,284 | 2,462 | 6.7 | 12.9 |
| \$200,000 under \$500,000 | 1,138,442 | 5,446,210 | 4,784 | 1,287,806 | 6,999,603 | 5,435 | 13.1 | 28.5 |
| \$500,000 under \$1,000,000 | 180,703 | 2,428,167 | 13,437 | 213,036 | 2,801,439 | 13,150 | 17.9 | 15.4 |
| \$1,000,000 under \$1,500,000 | 39,709 | 1,499,490 | 37,762 | 46,475 | 1,800,915 | 38,750 | 17.0 | 20.1 |
| \$1,500,000 under \$2,000,000 | 15,937 | 830,629 | 52,120 | 19,916 | 2,349,002 | 117,947 | 25.0 | 182.8 |
| \$2,000,000 under \$5,000,000 | 24,253 | 3,711,138 | 153,015 | 29,459 | 5,477,943 | 185,948 | 21.5 | 47.6 |
| \$5,000,000 under \$10,000,000 | 6,435 | 2,705,208 | 420,398 | 8,230 | 3,173,914 | 385,663 | 27.9 | 17.3 |
| \$10,000,000 or more | 4,616 | 14,187,515 | 3,073,552 | 6,224 | 22,361,027 | 3,592,664 | 34.8 | 57.6 |

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.
 SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Figure F

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Year 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donee | Number of returns [1] | Number of donations | Amount carried to Schedule A | Average amount per return | Average amount per donation | Percent of number of donations | Percent of amount carried to Schedule A |
|---|-----------------------|---------------------|------------------------------|---------------------------|-----------------------------|--------------------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All donees | 8,043,179 | 24,058,232 | 60,389,382 | 7,508 | 2,510 | 100.0 | 100.0 |
| Arts, culture, and humanities | 280,963 | 409,197 | 1,892,111 | 6,734 | 4,624 | 1.7 | 3.1 |
| Educational institutions | 354,819 | 583,464 | 4,685,105 | 13,204 | 8,030 | 2.4 | 7.8 |
| Environment- and animal-related organizations | 224,725 | 377,239 | 3,527,801 | 15,698 | 9,352 | 1.6 | 5.8 |
| Health and medical research | 912,056 | 1,564,614 | 1,813,079 | 1,988 | 1,159 | 6.5 | 3.0 |
| Large organizations | 6,407,555 | 15,336,831 | 12,221,504 | 1,907 | 797 | 63.7 | 20.2 |
| Public and societal benefit | 1,598,314 | 2,829,649 | 3,259,537 | 2,039 | 1,152 | 11.8 | 5.4 |
| Religious organizations | 1,139,891 | 2,121,012 | 3,856,053 | 3,383 | 1,818 | 8.8 | 6.4 |
| Donor-advised funds | 44,089 | 80,633 | 5,883,771 | 133,453 | 72,970 | 0.3 | 9.7 |
| Foundations | 81,867 | 128,519 | 18,945,459 | 231,417 | 147,414 | 0.5 | 31.4 |
| Other donees | 423,780 | 627,074 | 4,304,962 | 10,158 | 6,865 | 2.6 | 7.1 |

[1] Total number of returns does not equal the sum of returns by donee type because a return could have donations to more than one type of donee.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.
 SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Over the 2008 through 2014 timeframe, most organization types received the highest donation amounts in Tax Year 2014 (Figure H). Donations to most types of charitable organizations declined between 2008 and 2009, the most notable being the \$2-billion decline (down 28 percent) in noncash donations to

foundations. The upward trend since then is demonstrated most notably by large organizations, which had their highest donations over this timeframe starting with donations of \$8.9 billion in 2010, \$9.7 billion in 2011, followed by \$10.1 billion in 2012, \$11.8 billion in 2013, and \$12.2 billion in 2014. Following that

Figure G**All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Years 2013 and 2014**

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donee | 2013 | | | 2014 | | | Percentage change | |
|---|-----------------------|------------------------------|---------------------------|-----------------------|------------------------------|---------------------------|-----------------------|------------------------------|
| | Number of returns [1] | Amount carried to Schedule A | Average amount per return | Number of returns [1] | Amount carried to Schedule A | Average amount per return | Number of returns [1] | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All donees | 7,740,032 | 46,403,763 | 5,995 | 8,043,179 | 60,389,382 | 7,508 | 3.9 | 30.1 |
| Arts, culture, and humanities | 260,313 | 1,376,286 | 5,287 | 280,963 | 1,892,111 | 6,734 | 7.9 | 37.5 |
| Educational institutions | 344,386 | 4,606,444 | 13,376 | 354,819 | 4,685,105 | 13,204 | 3.0 | 1.7 |
| Environment- and animal-related organizations | 164,557 | 1,894,720 | 11,514 | 224,725 | 3,527,801 | 15,698 | 36.6 | 86.2 |
| Health and medical research | 954,123 | 1,586,103 | 1,662 | 912,056 | 1,813,079 | 1,988 | -4.4 | 14.3 |
| Large organizations | 6,110,548 | 11,008,927 | 1,802 | 6,407,555 | 12,221,504 | 1,907 | 4.9 | 11.0 |
| Public and societal benefit | 1,514,564 | 2,984,079 | 1,970 | 1,598,314 | 3,259,537 | 2,039 | 5.5 | 9.2 |
| Religious organizations | 1,110,105 | 3,502,046 | 3,155 | 1,139,891 | 3,856,053 | 3,383 | 2.7 | 10.1 |
| Donor-advised funds | 30,134 | 3,925,809 | 130,280 | 44,089 | 5,883,771 | 133,452 | 46.3 | 49.9 |
| Foundations | 83,827 | 11,840,978 | 141,254 | 81,867 | 18,945,459 | 231,418 | -2.3 | 60.0 |
| Other donees | 456,485 | 3,678,371 | 8,058 | 423,780 | 4,304,962 | 10,158 | -7.2 | 17.0 |

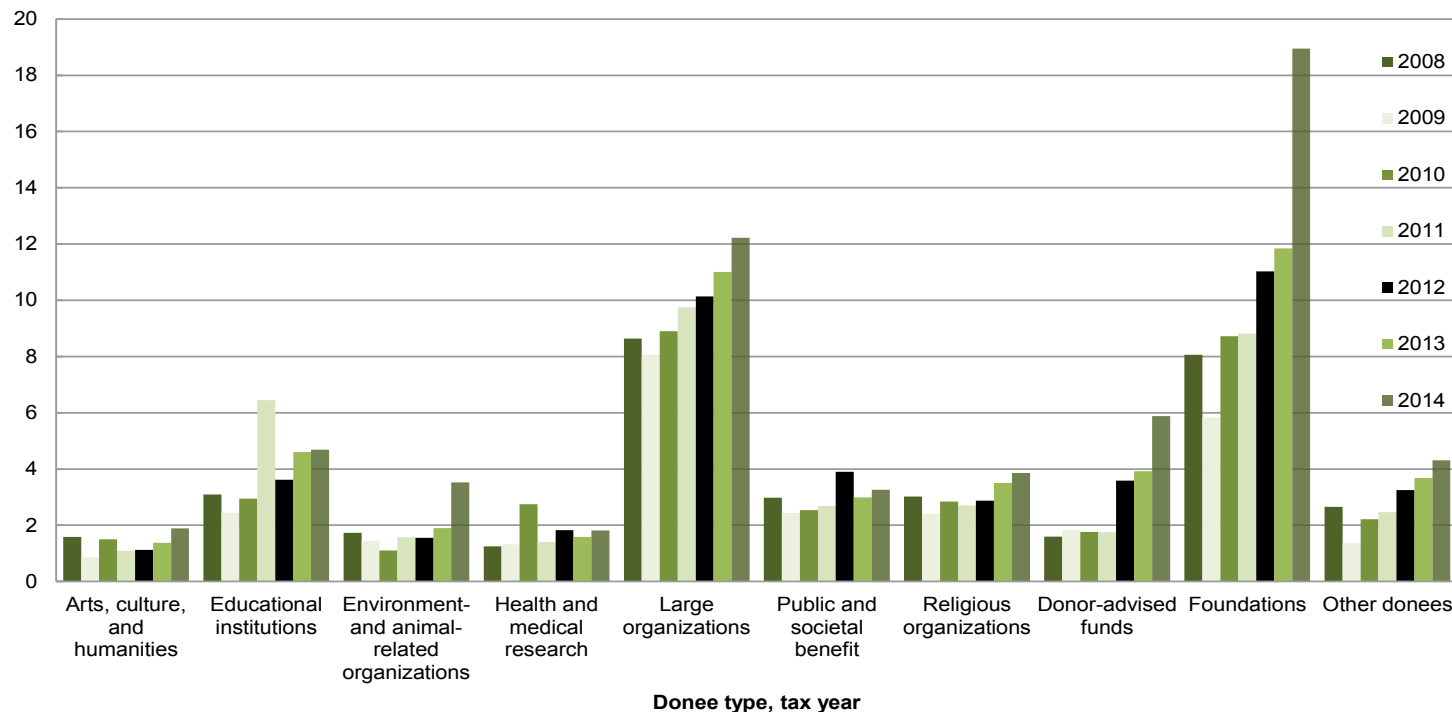
[1] Total number of returns does not equal the sum of returns by donee type because a return could have donations to more than one type of donee.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Figure H**All Individual Noncash Charitable Contributions Reported on Form 8283, by Donee Types, Tax Years 2008–2014**

Amount carried to Schedule A (billions of dollars)



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

same trend, and with similar increases, were foundations, which, over this timeframe, had \$8.7 billion in 2010, \$8.8 billion in donations in 2011, followed by \$11.0 billion in 2012, \$11.8 billion in 2013, and \$18.9 billion in 2014.

Donations by Age

Taxpayers 65 years and older who reported noncash contributions on Form 8283 gave the most in terms of the total amount of contributions (both cash and noncash) reported on Schedule

A (Figure I). This group reported \$13.8 billion in cash contributions (35.0 percent of the \$39.4 billion given in cash by filers of Form 8283) and \$25.1 billion in noncash contributions (41.6 percent of the \$60.4 billion in noncash contributions reported on Form 8283) in 2014. These same taxpayers filed 19.0 percent (1.5 million) of the 8.0 million individual income tax returns with noncash donation deductions on Form 8283 for 2014. They also received 20.5 percent of the AGI among these taxpayers in 2014. The average noncash donation for taxpayers ages 65 and older was \$16,419 per return, more than twice the average amount for all taxpayers of \$7,508 and also more than twice the average of the next largest group, taxpayers between 55 and 65 years old. Taxpayers in this latter age category donated 3.3 percent of their total AGI (\$427.9 billion) in noncash contributions; combined with their cash gifts, these taxpayers donated 5.9 percent of their AGI. In comparison, taxpayers 65 and over donated 12.0 percent of their AGI in combined cash and non-cash contributions.

Donations of corporate stocks, mutual funds, and other investments accounted for \$18.1 billion (72.1 percent) of all noncash contributions made by taxpayers ages 65 and older and represented 54.6 percent of donations of this type of property and 30.0 percent of all noncash charitable contributions

donated in 2014 (Table 4). For these taxpayers, real estate, land, and easement donations was the next largest category, at just under \$2.0 billion, closely followed by clothing donations (\$1.6 billion). Taxpayers in the 55 to 65 age category claimed noncash donations of \$14.2 billion, with an average donation of \$7,097 per return. Those in the 45 to 55 age category donated less (\$11.1 billion or 2.4 percent of their AGI), with an average donation of \$5,060 per return. For cash contributions, taxpayers between 55 and 65 years of age gave \$11.1 billion in cash donations, and those in the 45 to 55 age group gave \$8.6 billion.

All age groups, except the under-35 category, donated more in noncash donations in 2014 than in 2013. Donation amounts in the ages 65-and-older category increased 45.0 percent, from \$17.3 billion donated the previous year (Figure J). The next largest percentage increase was made by taxpayers in the 35 to 45 age category. Their \$7.6 billion in noncash gifts represented a 39.8-percent increase from 2013. Taxpayers in the 55 to 65 age category donated 22.5 percent more in 2014 than 2013 (giving \$11.6 billion in Tax Year 2013). Taxpayers under age 35, the smallest group in terms of the amount donated and number of returns, decreased their donation amount 22.1 percent to \$2.4 billion for 2014.

Figure I

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Year 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Donor age | Number of returns | Amount carried to Schedule A | Average amount per return | Adjusted gross income less deficit (AGI) | Donation as percent of AGI | Number of returns with cash contributions on Schedule A | Amount of cash contributions on Schedule A |
|-----------------|-------------------|------------------------------|---------------------------|--|----------------------------|---|--|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All ages | 8,043,179 | 60,389,382 | 7,508 | 1,588,125,352 | 3.8 | 7,992,149 | 39,395,226 |
| Under 35 | 693,268 | 2,377,689 | 3,430 | 77,885,772 | 3.1 | 691,958 | 1,056,312 |
| 35 under 45 | 1,626,639 | 7,589,807 | 4,666 | 288,893,640 | 2.6 | 1,618,811 | 4,815,967 |
| 45 under 55 | 2,190,166 | 11,081,848 | 5,060 | 468,689,425 | 2.4 | 2,178,759 | 8,639,421 |
| 55 under 65 | 2,002,816 | 14,213,818 | 7,097 | 427,882,568 | 3.3 | 1,990,538 | 11,087,522 |
| 65 and older | 1,530,291 | 25,126,219 | 16,419 | 324,773,947 | 7.7 | 1,512,083 | 13,796,005 |

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Figure J

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Years 2013 and 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Donor age | 2013 | | | 2014 | | | Percentage change | |
|-----------------|-------------------|------------------------------|---------------------------|-------------------|------------------------------|---------------------------|-------------------|------------------------------|
| | Number of returns | Amount carried to Schedule A | Average amount per return | Number of returns | Amount carried to Schedule A | Average amount per return | Number of returns | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All ages | 7,740,032 | 46,403,763 | 5,995 | 8,043,179 | 60,389,382 | 7,508 | 3.9 | 30.1 |
| Under 35 | 706,977 | 3,052,943 | 4,318 | 693,268 | 2,377,689 | 3,430 | -1.9 | -22.1 |
| 35 under 45 | 1,603,737 | 5,428,184 | 3,385 | 1,626,639 | 7,589,807 | 4,666 | 1.4 | 39.8 |
| 45 under 55 | 2,153,420 | 8,985,867 | 4,173 | 2,190,166 | 11,081,848 | 5,060 | 1.7 | 23.3 |
| 55 under 65 | 1,897,939 | 11,606,556 | 6,115 | 2,002,816 | 14,213,818 | 7,097 | 5.5 | 22.5 |
| 65 and older | 1,377,959 | 17,330,214 | 12,577 | 1,530,291 | 25,126,219 | 16,419 | 11.1 | 45.0 |

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Explanation of Selected Terms

Age—Defined by the primary taxpayer's age at the time of filing.

Amount carried to Schedule A—This is the fair market value from Form 8283, Section A (items with a deduction of \$5,000 or less and certain publicly traded securities), plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000 except contributions of certain publicly traded securities). The dollar amounts of donations reported in this article reflect the amounts reported on Form 8283 that are carried to Schedule A for reporting itemized deductions.

Donor's cost—This is also known as the adjusted basis or tax basis, and is generally the amount the owner paid for the property. If the owner received property as a gift, the original cost carries over to the recipient of the gift, increased by any gift tax paid on the appreciated portion of the property. If acquired from a decedent, the basis is the fair market value of the property used for estate tax purposes.

Fair market value—The fair market value is the value a willing and knowledgeable buyer would pay a seller in a voluntary situation.

Number of donations—For this study, the IRS Statistics of Income (SOI) Division collected data in the manner reported by taxpayers. For example, if a tax return had clothing listed twice, even if it was given to the same donee organization, it was counted as two separate donations.

Number of returns—The number of returns in the Individual SOI sample with Form 8283 attached. For this study, SOI counted all returns with Form 8283 attached, whether or not the taxpayer carried Form 8283 amounts to Schedule A.

Note that the allowable amount of a noncash deduction depends on whether the property is ordinary income or capital gain property. Ordinary income property is property that, if sold, would generate ordinary income or short-term capital gain. Examples are clothing, household items, inventory, and capital assets held less than a year. Capital gain property results in a long-term gain, if sold. Examples of this are real property used for a taxpayer's business and corporate stock held more than 1 year.

The total charitable deduction is generally limited to no more than 50 percent of AGI. Taxpayers can reduce this amount (to 30 percent or 20 percent), depending on the type of property donated and type of charitable organization. The statistics in this article include the entire deduction amount reported by taxpayers and transcribed from Form 8283 to line 17 of Schedule A. The limitations are then applied to the amount reported on line 19 of that schedule.

Donated Property Types

Accessories—Includes belts, furs, jewelry, purses, scarves, and watches.

Art and collectibles—Includes art works, such as ceramics, drawings, paintings, photographs, and sculptures; and

collectibles, including coins, books, historical documents, memorabilia, rare or valuable clothing, jewelry, and stamps.

Cars and other motor vehicles—Includes vehicles designed for road transportation, such as cars, buses, motorcycles, motor homes, SUVs, and trucks.

Clothing—Includes apparel for children, men, and women, such as coats, dresses, hats, shoes, and suits. Also includes sports and school uniforms.

Conservation easements—Includes land and right-of-way easements. Donations of this type must be a qualified real property interest contributed to a qualified organization for conservation purposes.⁴

Corporate stock—Includes shares of publicly traded and closely held common and preferred stock, as well as stock rights.

Electronics—Includes cameras, computer systems, copiers, DVD players, fax machines, stereo systems, televisions, telephones, and video games.

Facade easements—Includes real estate easements and historical preservation or architectural easements.

Food—Includes beverages, individual food items or meals, snacks, restaurant coupons, vitamins, and wine.

Household items—Includes appliances, books, exercise equipment, furniture, luggage, tools, and toys.

Intellectual property—Includes copyrights, patents, trademarks, trade names, trade secrets, and certain types of software.

Land—Includes farms, orchards, and open lots.

Mutual funds—Includes shares of taxable and nontaxable mutual funds, exchange-traded funds, and unit investment trusts.

Other investments—Includes annuities, bonds, certificates of deposit (CDs), life insurance policies, notes, options, partnership interests, and real estate investment trusts.

Planes, boats, and other vehicles—Includes all-terrain vehicles, airplanes, and watercraft vehicles, such as boats, canoes, ships, and waterskis.

Real estate—Includes apartments, cabins, houses, and other residential and commercial property.

Services—Includes audio presentations, catering, healthcare services, transport and travel expenses, tutoring, and other professional services.

Other—Includes animals, building materials, cemetery plots, medical equipment, tickets to events, and donated vacations or use of vacation property.

Donee Organizations

Arts, culture, and humanities—Includes organizations involved with the arts, music, history, and cultural activities, such as museums, libraries, science centers, and theaters.

Donor-advised funds—A segregated fund within a public charity that permits the donor to have advisory privileges on distributions or investments. Donations to donor-advised funds may be understated due to the difficulty of identifying all such donations because they ultimately distribute to another charity that could be of any type.

⁴ Notice 2007-50, Guidance Regarding Deductions by Individuals for Qualified Conservation Contributions, includes a tax law change for conservation contributions such that the 50-percent-of-AGI limitation is increased to 100 percent (the 100-percent limitation) for eligible farmers and ranchers.

Educational institutions—Includes organizations whose primary function is educational, such as fraternities, schools (including those with a religious affiliation), scholarship funds, and universities.

Environmental and animal organizations—Includes organizations that protect, promote, or seek to improve the environment or welfare of animals, such as local animal shelters, botanical gardens, and garden clubs.

Foundations—A foundation is a type of philanthropic organization set up by individuals or institutions as a legal entity (usually either a corporation or trust) with the purpose of distributing grants to support causes in line with the goals of the foundation. For the purpose of this study, this includes private foundations, which are often specific to a person or family, and community foundations.

Health and medical research—Includes hospitals, medical associations, nursing homes, and hospices.

Large organizations—Includes large national and international organizations that have local chapters, such as Goodwill Industries International, The Salvation Army, United Way International, Habitat for Humanity International, and Boy Scouts of America.

Other—Includes all other organizations that are not included in any other category.

Public or societal benefit—These are organizations that benefit individuals or communities and do not meet the conditions of other categories such as education, health, and religion. These include homeless shelters, food banks, and political think tanks.

Religious organizations—Includes churches, synagogues, and bookstores and thrift stores run by religious organizations.

Data Source and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2015. The IRS Statistics of Income (SOI) Division stratified the returns in the sample based on the: (1) larger of positive income or negative income (absolute value); (2) size of business and farm receipts; (3) presence or absence of specific forms or schedules; and (4) usefulness of returns for tax policy modeling purposes. SOI then selected returns at rates ranging from 0.10 percent to 100 percent.

SOI based the Tax Year 2014 data on a sample of 343,748 returns and an estimated final population of 149,647,908 returns.⁵ The number of returns in the sample with an attached Form 8283 was 49,007.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To use the statistical data provided properly, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude and are estimated for the number of returns and money amounts for selected income items (Figure K). The reliability of estimates based on samples and the use of CVs for evaluating the precision of estimates based on samples are discussed in SOI Sampling Methodology and Data Limitations (see <https://www.irs.gov/uac/SOI-Tax-Stats-Statistical-Methodology>).

Pearson Liddell and Janette Wilson are economists with the Individual Data Processing and Perfection Section. This article was prepared under the direction of Michael Strudler, Chief.

Figure K

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Tax Year 2014

[Coefficients of variation are in percentages]

| Size of adjusted gross income | Number of returns | Donor's cost | Amount carried to Schedule A | Fair market value |
|-------------------------------------|-------------------|--------------|------------------------------|-------------------|
| | (1) | (2) | (3) | (4) |
| All returns | 0.92 | 2.80 | 2.69 | 7.08 |
| Under \$25,000 (including deficits) | 5.83 | 10.23 | 8.52 | 8.29 |
| \$25,000 under \$50,000 | 3.54 | 10.81 | 7.37 | 7.37 |
| \$50,000 under \$75,000 | 2.91 | 5.52 | 4.19 | 4.21 |
| \$75,000 under \$100,000 | 2.75 | 9.89 | 7.02 | 8.77 |
| \$100,000 under \$200,000 | 1.57 | 3.07 | 3.87 | 3.92 |
| \$200,000 under \$500,000 | 1.30 | 9.78 | 14.82 | 28.17 |
| \$500,000 under \$1,000,000 | 2.03 | 7.06 | 6.53 | 25.56 |
| \$1,000,000 under \$1,500,000 | 2.55 | 13.62 | 10.74 | 27.33 |
| \$1,500,000 under \$2,000,000 | 1.96 | 18.04 | 36.46 | 33.18 |
| \$2,000,000 under \$5,000,000 | 1.17 | 4.72 | 14.13 | 13.30 |
| \$5,000,000 under \$10,000,000 | 1.16 | 3.64 | 2.83 | 10.30 |
| \$10,000,000 or more | 0.04 | 0.14 | 0.15 | 0.14 |

NOTE: For more information on the use of CVs for evaluating the precision of estimates based on samples, see the SOI Sampling Methodology and Data Limitations on SOI's Tax Stats Web site at <https://www.irs.gov/uac/SOI-Tax-Stats-Statistical-Methodology>. This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS. Statistics of Income Division. Noncash Charitable Contributions. March 2017.

⁵ For further details on sampling methodology, see *Statistics of Income—2014, Individual Income Tax Returns* (IRS Publication 1304) at <https://www.irs.gov/uac/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report>.

Table 1A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | All returns with donations | | | | |
|-------------------------------------|----------------------------|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 8,043,179 | 24,058,232 | 49,158,613 | 79,733,145 | 60,389,382 |
| Under \$25,000 (including deficits) | 259,375 | 639,437 | 1,144,465 | 940,175 | 859,865 |
| \$25,000 under \$50,000 | 780,353 | 1,825,730 | 4,089,687 | 1,878,904 | 1,878,904 |
| \$50,000 under \$75,000 | 1,125,853 | 2,995,698 | 4,841,057 | 2,448,881 | 2,420,538 |
| \$75,000 under \$100,000 | 1,249,172 | 3,524,591 | 6,039,085 | 2,914,221 | 2,836,951 |
| \$100,000 under \$200,000 | 3,017,281 | 9,556,420 | 13,297,757 | 7,465,943 | 7,429,284 |
| \$200,000 under \$500,000 | 1,287,806 | 4,458,359 | 10,453,716 | 18,516,171 | 6,999,603 |
| \$500,000 under \$1,000,000 | 213,036 | 677,467 | 2,428,533 | 5,301,356 | 2,801,439 |
| \$1,000,000 under \$1,500,000 | 46,475 | 155,594 | 836,164 | 2,954,225 | 1,800,915 |
| \$1,500,000 under \$2,000,000 | 19,916 | 65,043 | 594,478 | 2,613,409 | 2,349,002 |
| \$2,000,000 under \$5,000,000 | 29,459 | 101,414 | 1,355,551 | 7,717,066 | 5,477,943 |
| \$5,000,000 under \$10,000,000 | 8,230 | 30,521 | 799,407 | 3,926,790 | 3,173,914 |
| \$10,000,000 or more | 6,224 | 27,957 | 3,278,713 | 23,056,004 | 22,361,027 |

Footnotes at end of Table 1J.

Table 1B. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of corporate stock, mutual funds, and other investments | | | | |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 185,368 | 400,731 | 5,537,911 | 33,456,384 | 33,195,346 |
| Under \$25,000 (including deficits) | 1,395 | 3,330 | 35,930 | 179,200 | 178,991 |
| \$25,000 under \$50,000 | 2,145 | 2,205 | 3,363 | 5,828 | 5,828 |
| \$50,000 under \$75,000 | 6,377 | 13,446 | 28,131 | 60,843 | 60,803 |
| \$75,000 under \$100,000 | 8,945 | 11,965 | 11,560 | 121,701 | 121,701 |
| \$100,000 under \$200,000 | 39,992 | 70,148 | 269,552 | 702,456 | 702,040 |
| \$200,000 under \$500,000 | 63,579 | 131,506 | 538,386 | 1,741,040 | 1,737,329 |
| \$500,000 under \$1,000,000 | 26,347 | 60,338 | 415,279 | 1,484,330 | 1,480,215 |
| \$1,000,000 under \$1,500,000 | 10,587 | 26,631 | 227,750 | 1,109,497 | 1,103,187 |
| \$1,500,000 under \$2,000,000 | 5,894 | 15,794 | 217,706 | 1,817,717 | 1,815,230 |
| \$2,000,000 under \$5,000,000 | 11,591 | 34,859 | 740,129 | 4,273,781 | 4,237,907 |
| \$5,000,000 under \$10,000,000 | 4,332 | 13,860 | 519,136 | 2,396,882 | 2,378,996 |
| \$10,000,000 or more | 4,186 | 16,649 | 2,530,988 | 19,563,109 | 19,373,117 |

Footnotes at end of Table 1J.

Table 1C. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of real estate, land, and easements | | | | |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 16,923 | 18,784 | 3,907,609 | 22,812,597 | 5,595,869 |
| Under \$25,000 (including deficits) | 1,138 | 1,184 | 31,941 | 184,062 | 109,464 |
| \$25,000 under \$50,000 | 2,006 | 2,006 | 109,561 | 108,564 | 108,564 |
| \$50,000 under \$75,000 | 1,349 | 1,350 | 4,331 | 7,646 | 6,429 |
| \$75,000 under \$100,000 | 3,016 | 3,016 | 172,444 | 231,478 | 164,860 |
| \$100,000 under \$200,000 | 611 | 616 | 10,489 | 53,254 | 52,005 |
| \$200,000 under \$500,000 | 4,999 | 5,435 | 2,241,711 | 11,575,922 | 1,748,287 |
| \$500,000 under \$1,000,000 | 1,676 | 2,117 | 311,980 | 2,852,897 | 361,498 |
| \$1,000,000 under \$1,500,000 | 560 | 903 | 61,274 | 1,452,254 | 312,092 |
| \$1,500,000 under \$2,000,000 | 379 | 445 | 198,217 | 535,283 | 302,026 |
| \$2,000,000 under \$5,000,000 | 722 | 1,022 | 236,174 | 2,830,170 | 640,354 |
| \$5,000,000 under \$10,000,000 | 259 | 352 | 131,216 | 1,141,014 | 426,802 |
| \$10,000,000 or more | 207 | 338 | 398,273 | 1,840,053 | 1,363,490 |

Footnotes at end of Table 1J.

Table 1D. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of art and collectibles | | | | |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 112,675 | 170,622 | 553,596 | 1,194,500 | 1,136,134 |
| Under \$25,000 (including deficits) | 3,909 | 6,508 | 20,843 | 18,895 | 13,605 |
| \$25,000 under \$50,000 | 9,536 | 14,897 | 9,147 | 13,445 | 13,445 |
| \$50,000 under \$75,000 | 16,497 | 21,548 | 19,221 | 33,873 | 22,722 |
| \$75,000 under \$100,000 | 17,482 | 26,548 | 47,936 | 27,638 | 27,638 |
| \$100,000 under \$200,000 | 37,114 | 62,279 | 77,470 | 261,102 | 257,705 |
| \$200,000 under \$500,000 | 20,306 | 26,861 | 94,369 | 192,518 | 192,263 |
| \$500,000 under \$1,000,000 | 4,457 | 6,390 | 37,469 | 92,944 | 92,827 |
| \$1,000,000 under \$1,500,000 | 1,392 | 2,121 | 71,978 | 54,293 | 53,488 |
| \$1,500,000 under \$2,000,000 | 467 | 681 | 7,999 | 19,749 | 19,683 |
| \$2,000,000 under \$5,000,000 | 987 | 1,723 | 44,273 | 125,787 | 118,991 |
| \$5,000,000 under \$10,000,000 | 245 | 458 | 18,314 | 75,033 | 64,084 |
| \$10,000,000 or more | 284 | 606 | 104,576 | 279,224 | 259,682 |

Footnotes at end of Table 1J.

Table 1E. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of food | | | | |
|-------------------------------------|--------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 227,339 | 359,633 | 111,339 | 136,536 | 129,793 |
| Under \$25,000 (including deficits) | 5,413 | 5,458 | 4,908 | 6,048 | 6,048 |
| \$25,000 under \$50,000 | 13,280 | 18,452 | 2,921 | 3,708 | 3,708 |
| \$50,000 under \$75,000 | 26,197 | 36,918 | 22,561 | 17,337 | 17,337 |
| \$75,000 under \$100,000 | 32,144 | 48,104 | 20,968 | 21,004 | 21,004 |
| \$100,000 under \$200,000 | 93,059 | 161,343 | 28,445 | 39,256 | 39,256 |
| \$200,000 under \$500,000 | 45,931 | 71,631 | 11,427 | 16,864 | 16,864 |
| \$500,000 under \$1,000,000 | 7,207 | 11,112 | 2,066 | 3,278 | 3,278 |
| \$1,000,000 under \$1,500,000 | 1,734 | 2,808 | 7,365 | 8,293 | 3,592 |
| \$1,500,000 under \$2,000,000 | 802 | 1,404 | 1,238 | 1,435 | 1,432 |
| \$2,000,000 under \$5,000,000 | 1,044 | 1,467 | 5,212 | 12,906 | 12,048 |
| \$5,000,000 under \$10,000,000 | 316 | 577 | 2,952 | 4,901 | 3,843 |
| \$10,000,000 or more | 212 | 358 | 1,275 | 1,507 | 1,383 |

Footnotes at end of Table 1J.

Table 1F. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of clothing and accessories | | | | |
|-------------------------------------|--|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 6,190,896 | 14,491,971 | 20,274,199 | 10,333,176 | 10,311,772 |
| Under \$25,000 (including deficits) | 169,518 | 320,962 | 425,117 | 226,380 | 226,289 |
| \$25,000 under \$50,000 | 585,666 | 1,076,895 | 1,979,250 | 1,036,480 | 1,036,480 |
| \$50,000 under \$75,000 | 831,613 | 1,778,332 | 2,408,513 | 1,324,906 | 1,308,970 |
| \$75,000 under \$100,000 | 980,296 | 2,198,165 | 3,334,054 | 1,533,460 | 1,531,572 |
| \$100,000 under \$200,000 | 2,423,485 | 6,040,845 | 6,913,697 | 3,934,694 | 3,935,186 |
| \$200,000 under \$500,000 | 993,125 | 2,601,128 | 3,999,903 | 1,816,672 | 1,816,672 |
| \$500,000 under \$1,000,000 | 148,166 | 342,330 | 804,343 | 279,018 | 279,018 |
| \$1,000,000 under \$1,500,000 | 28,793 | 68,835 | 190,850 | 60,784 | 60,770 |
| \$1,500,000 under \$2,000,000 | 11,083 | 23,623 | 73,670 | 27,200 | 23,530 |
| \$2,000,000 under \$5,000,000 | 14,338 | 31,065 | 105,335 | 50,819 | 50,633 |
| \$5,000,000 under \$10,000,000 | 3,179 | 6,657 | 24,402 | 9,580 | 9,565 |
| \$10,000,000 or more | 1,632 | 3,136 | 15,066 | 33,183 | 33,087 |

Footnotes at end of Table 1J.

Table 1G. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of electronics | | | | |
|-------------------------------------|---------------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 474,720 | 588,787 | 1,036,206 | 426,059 | 420,311 |
| Under \$25,000 (including deficits) | 11,976 | 13,091 | 28,618 | 10,933 | 10,933 |
| \$25,000 under \$50,000 | 41,577 | 50,798 | 105,752 | 43,830 | 43,830 |
| \$50,000 under \$75,000 | 63,781 | 73,050 | 127,839 | 50,645 | 50,645 |
| \$75,000 under \$100,000 | 70,549 | 82,120 | 119,584 | 62,271 | 56,658 |
| \$100,000 under \$200,000 | 179,515 | 224,886 | 418,338 | 156,790 | 156,790 |
| \$200,000 under \$500,000 | 90,836 | 123,617 | 176,845 | 81,667 | 81,667 |
| \$500,000 under \$1,000,000 | 11,839 | 15,252 | 39,630 | 12,053 | 12,053 |
| \$1,000,000 under \$1,500,000 | 1,963 | 2,552 | 8,592 | 2,911 | 2,911 |
| \$1,500,000 under \$2,000,000 | 937 | 1,226 | 3,283 | 1,220 | 1,220 |
| \$2,000,000 under \$5,000,000 | 1,238 | 1,584 | 5,263 | 2,254 | 2,210 |
| \$5,000,000 under \$10,000,000 | 310 | 374 | 1,317 | 601 | 523 |
| \$10,000,000 or more | 198 | 237 | 1,145 | 883 | 870 |

Footnotes at end of Table 1J.

Table 1H. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of household items | | | | |
|-------------------------------------|---|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 3,169,086 | 6,254,255 | 12,529,430 | 4,973,452 | 4,967,148 |
| Under \$25,000 (including deficits) | 115,452 | 229,565 | 476,334 | 175,908 | 175,882 |
| \$25,000 under \$50,000 | 275,427 | 532,056 | 1,120,923 | 522,536 | 522,536 |
| \$50,000 under \$75,000 | 468,658 | 844,630 | 1,916,178 | 779,363 | 779,363 |
| \$75,000 under \$100,000 | 499,151 | 901,645 | 1,908,699 | 726,126 | 722,976 |
| \$100,000 under \$200,000 | 1,162,868 | 2,316,806 | 3,967,778 | 1,661,710 | 1,661,491 |
| \$200,000 under \$500,000 | 524,700 | 1,178,855 | 2,325,771 | 839,273 | 838,152 |
| \$500,000 under \$1,000,000 | 85,977 | 177,668 | 540,738 | 171,901 | 170,626 |
| \$1,000,000 under \$1,500,000 | 17,209 | 34,670 | 104,476 | 34,095 | 34,057 |
| \$1,500,000 under \$2,000,000 | 6,887 | 14,580 | 54,240 | 18,376 | 18,376 |
| \$2,000,000 under \$5,000,000 | 9,428 | 17,639 | 83,870 | 30,937 | 30,661 |
| \$5,000,000 under \$10,000,000 | 2,136 | 4,010 | 16,756 | 7,296 | 7,284 |
| \$10,000,000 or more | 1,193 | 2,132 | 13,666 | 5,931 | 5,745 |

Footnotes at end of Table 1J.

Table 1I. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of cars and other vehicles | | | | |
|-------------------------------------|---|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 172,068 | 176,970 | 1,911,844 | 518,027 | 463,813 |
| Under \$25,000 (including deficits) | 3,247 | 4,278 | 28,693 | 7,172 | 7,136 |
| \$25,000 under \$50,000 | 13,646 | 13,646 | 175,167 | 22,035 | 22,035 |
| \$50,000 under \$75,000 | 19,536 | 19,536 | 67,968 | 22,480 | 22,480 |
| \$75,000 under \$100,000 | 19,889 | 19,889 | 177,510 | 29,921 | 29,921 |
| \$100,000 under \$200,000 | 76,688 | 78,888 | 864,579 | 195,717 | 164,470 |
| \$200,000 under \$500,000 | 31,320 | 32,840 | 372,142 | 79,779 | 75,230 |
| \$500,000 under \$1,000,000 | 4,879 | 4,893 | 109,192 | 43,503 | 36,298 |
| \$1,000,000 under \$1,500,000 | 1,184 | 1,224 | 28,926 | 24,631 | 23,336 |
| \$1,500,000 under \$2,000,000 | 611 | 611 | 16,714 | 5,295 | 5,285 |
| \$2,000,000 under \$5,000,000 | 759 | 833 | 29,845 | 28,664 | 26,410 |
| \$5,000,000 under \$10,000,000 | 191 | 202 | 34,571 | 30,098 | 23,328 |
| \$10,000,000 or more | 118 | 130 | 6,536 | 28,733 | 27,885 |

Footnotes at end of Table 1J.

Table 1J. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with other donations [3] | | | | |
|-------------------------------------|----------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 1,015,223 | 1,596,478 | 3,296,480 | 5,882,414 | 4,169,197 |
| Under \$25,000 (including deficits) | 36,372 | 55,060 | 92,081 | 131,577 | 131,516 |
| \$25,000 under \$50,000 | 77,893 | 114,775 | 583,603 | 122,477 | 122,477 |
| \$50,000 under \$75,000 | 140,050 | 206,888 | 246,315 | 151,789 | 151,789 |
| \$75,000 under \$100,000 | 137,090 | 233,138 | 246,330 | 160,621 | 160,621 |
| \$100,000 under \$200,000 | 367,811 | 600,609 | 747,409 | 460,964 | 460,341 |
| \$200,000 under \$500,000 | 194,402 | 286,487 | 693,161 | 2,172,437 | 493,139 |
| \$500,000 under \$1,000,000 | 37,335 | 57,367 | 167,836 | 361,433 | 365,625 |
| \$1,000,000 under \$1,500,000 | 8,536 | 15,850 | 134,953 | 207,467 | 207,483 |
| \$1,500,000 under \$2,000,000 | 4,379 | 6,679 | 21,410 | 187,133 | 162,219 |
| \$2,000,000 under \$5,000,000 | 6,962 | 11,223 | 105,451 | 361,750 | 358,728 |
| \$5,000,000 under \$10,000,000 | 2,335 | 4,032 | 50,744 | 261,385 | 259,490 |
| \$10,000,000 or more | 2,059 | 4,370 | 207,187 | 1,303,381 | 1,295,767 |

[1] Not every donation has a donor cost reported.

[2] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or the amount claimed on Section B (items with a deduction of more than \$5,000).

[3] Other donations includes intellectual property, services, airline tickets and miles, and other donations.

NOTE: Tables 1A-1J are based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2017.

Table 2A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | All donees | | | | |
|-------------------------------------|-------------------|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 8,043,179 | 24,058,232 | 49,158,613 | 79,733,145 | 60,389,382 |
| Under \$25,000 (including deficits) | 259,375 | 639,437 | 1,144,465 | 940,175 | 859,865 |
| \$25,000 under \$50,000 | 780,353 | 1,825,730 | 4,089,687 | 1,878,904 | 1,878,904 |
| \$50,000 under \$75,000 | 1,125,853 | 2,995,698 | 4,841,057 | 2,448,881 | 2,420,538 |
| \$75,000 under \$100,000 | 1,249,172 | 3,524,591 | 6,039,085 | 2,914,221 | 2,836,951 |
| \$100,000 under \$200,000 | 3,017,281 | 9,556,420 | 13,297,757 | 7,465,943 | 7,429,284 |
| \$200,000 under \$500,000 | 1,287,806 | 4,458,359 | 10,453,716 | 18,516,171 | 6,999,603 |
| \$500,000 under \$1,000,000 | 213,036 | 677,467 | 2,428,533 | 5,301,356 | 2,801,439 |
| \$1,000,000 under \$1,500,000 | 46,475 | 155,594 | 836,164 | 2,954,225 | 1,800,915 |
| \$1,500,000 under \$2,000,000 | 19,916 | 65,043 | 594,478 | 2,613,409 | 2,349,002 |
| \$2,000,000 under \$5,000,000 | 29,459 | 101,414 | 1,355,551 | 7,717,066 | 5,477,943 |
| \$5,000,000 under \$10,000,000 | 8,230 | 30,521 | 799,407 | 3,926,790 | 3,173,914 |
| \$10,000,000 or more | 6,224 | 27,957 | 3,278,713 | 23,056,004 | 22,361,027 |

Footnotes at end of Table 2K.

Table 2B. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Arts, culture, and humanities | | | | |
|-------------------------------------|-------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 280,963 | 409,197 | 670,934 | 4,526,452 | 1,892,111 |
| Under \$25,000 (including deficits) | 6,812 | 16,182 | 7,485 | 63,475 | 17,685 |
| \$25,000 under \$50,000 | 12,347 | 18,213 | 4,522 | 4,309 | 4,309 |
| \$50,000 under \$75,000 | 42,261 | 59,668 | 40,526 | 27,944 | 27,944 |
| \$75,000 under \$100,000 | 30,688 | 43,233 | 31,682 | 28,559 | 28,559 |
| \$100,000 under \$200,000 | 106,696 | 150,036 | 136,406 | 294,150 | 294,091 |
| \$200,000 under \$500,000 | 60,498 | 88,569 | 118,567 | 1,920,223 | 249,892 |
| \$500,000 under \$1,000,000 | 13,592 | 18,903 | 43,818 | 65,640 | 65,626 |
| \$1,000,000 under \$1,500,000 | 3,039 | 4,702 | 22,904 | 70,994 | 59,376 |
| \$1,500,000 under \$2,000,000 | 1,339 | 2,161 | 11,882 | 38,852 | 38,787 |
| \$2,000,000 under \$5,000,000 | 2,334 | 4,565 | 103,134 | 332,901 | 245,770 |
| \$5,000,000 under \$10,000,000 | 696 | 1,515 | 25,268 | 583,327 | 106,153 |
| \$10,000,000 or more | 661 | 1,451 | 124,742 | 1,096,077 | 753,920 |

Footnotes at end of Table 2K.

Table 2C. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Educational institutions | | | | |
|-------------------------------------|--------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 354,820 | 583,464 | 2,218,383 | 4,984,086 | 4,685,105 |
| Under \$25,000 (including deficits) | 10,032 | 10,601 | 53,187 | 123,888 | 97,822 |
| \$25,000 under \$50,000 | 20,792 | 31,916 | 88,239 | 41,013 | 41,013 |
| \$50,000 under \$75,000 | 33,082 | 47,538 | 61,828 | 47,215 | 47,176 |
| \$75,000 under \$100,000 | 47,987 | 93,862 | 80,039 | 81,894 | 81,894 |
| \$100,000 under \$200,000 | 122,338 | 193,760 | 223,627 | 294,912 | 294,422 |
| \$200,000 under \$500,000 | 83,916 | 143,544 | 969,660 | 1,002,821 | 784,110 |
| \$500,000 under \$1,000,000 | 19,551 | 28,081 | 104,613 | 345,539 | 343,908 |
| \$1,000,000 under \$1,500,000 | 5,854 | 10,669 | 50,432 | 225,640 | 224,257 |
| \$1,500,000 under \$2,000,000 | 2,826 | 5,088 | 47,777 | 219,436 | 218,324 |
| \$2,000,000 under \$5,000,000 | 5,040 | 10,051 | 129,956 | 563,014 | 547,770 |
| \$5,000,000 under \$10,000,000 | 1,817 | 4,046 | 91,719 | 400,936 | 397,182 |
| \$10,000,000 or more | 1,585 | 4,309 | 317,307 | 1,637,779 | 1,607,227 |

Footnotes at end of Table 2K.

Table 2D. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Environment- and animal-related organizations | | | | |
|-------------------------------------|---|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 224,725 | 377,239 | 2,732,378 | 18,056,272 | 3,527,801 |
| Under \$25,000 (including deficits) | 12,590 | 14,717 | 4,981 | 42,786 | 42,713 |
| \$25,000 under \$50,000 | 25,560 | 46,782 | 42,822 | 23,598 | 23,598 |
| \$50,000 under \$75,000 | 30,388 | 44,503 | 50,085 | 31,591 | 30,644 |
| \$75,000 under \$100,000 | 23,749 | 31,807 | 212,341 | 259,031 | 192,413 |
| \$100,000 under \$200,000 | 87,170 | 180,307 | 118,345 | 86,050 | 85,825 |
| \$200,000 under \$500,000 | 33,979 | 41,266 | 1,415,903 | 10,407,784 | 1,083,003 |
| \$500,000 under \$1,000,000 | 6,585 | 10,409 | 261,117 | 1,660,409 | 213,823 |
| \$1,000,000 under \$1,500,000 | 1,542 | 2,508 | 90,496 | 1,376,111 | 257,038 |
| \$1,500,000 under \$2,000,000 | 1,009 | 1,432 | 174,361 | 428,793 | 247,132 |
| \$2,000,000 under \$5,000,000 | 1,366 | 2,055 | 113,169 | 2,506,833 | 442,927 |
| \$5,000,000 under \$10,000,000 | 405 | 712 | 75,683 | 548,218 | 346,841 |
| \$10,000,000 or more | 382 | 741 | 173,076 | 685,068 | 561,842 |

Footnotes at end of Table 2K.

Table 2E. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Health and medical research | | | | |
|-------------------------------------|-----------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 912,056 | 1,564,614 | 2,909,161 | 1,841,997 | 1,813,079 |
| Under \$25,000 (including deficits) | 18,121 | 25,452 | 51,115 | 27,461 | 27,441 |
| \$25,000 under \$50,000 | 60,747 | 105,223 | 140,133 | 70,242 | 70,242 |
| \$50,000 under \$75,000 | 121,858 | 196,382 | 270,547 | 119,112 | 119,112 |
| \$75,000 under \$100,000 | 138,056 | 235,329 | 730,202 | 143,938 | 143,938 |
| \$100,000 under \$200,000 | 357,157 | 620,627 | 794,281 | 377,964 | 377,964 |
| \$200,000 under \$500,000 | 175,199 | 311,663 | 572,663 | 246,341 | 246,341 |
| \$500,000 under \$1,000,000 | 26,998 | 45,308 | 107,315 | 97,551 | 97,034 |
| \$1,000,000 under \$1,500,000 | 6,163 | 11,028 | 29,228 | 34,762 | 34,683 |
| \$1,500,000 under \$2,000,000 | 2,434 | 4,621 | 23,173 | 42,947 | 41,415 |
| \$2,000,000 under \$5,000,000 | 3,644 | 5,952 | 40,670 | 155,870 | 145,506 |
| \$5,000,000 under \$10,000,000 | 947 | 1,673 | 42,928 | 92,327 | 92,324 |
| \$10,000,000 or more | 733 | 1,356 | 106,904 | 433,482 | 417,078 |

Footnotes at end of Table 2K.

Table 2F. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Large organizations | | | | |
|-------------------------------------|---------------------|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 6,407,555 | 15,336,831 | 25,785,108 | 12,248,278 | 12,221,504 |
| Under \$25,000 (including deficits) | 201,757 | 409,949 | 723,236 | 317,939 | 317,939 |
| \$25,000 under \$50,000 | 612,665 | 1,219,812 | 2,641,990 | 1,274,486 | 1,274,486 |
| \$50,000 under \$75,000 | 911,019 | 1,890,952 | 3,297,200 | 1,632,504 | 1,621,533 |
| \$75,000 under \$100,000 | 1,009,131 | 2,287,455 | 3,769,890 | 1,729,165 | 1,724,127 |
| \$100,000 under \$200,000 | 2,426,034 | 6,131,915 | 8,750,300 | 4,303,850 | 4,303,644 |
| \$200,000 under \$500,000 | 1,026,873 | 2,866,725 | 5,018,117 | 2,248,075 | 2,241,304 |
| \$500,000 under \$1,000,000 | 158,176 | 386,813 | 1,069,406 | 380,358 | 379,212 |
| \$1,000,000 under \$1,500,000 | 29,665 | 70,387 | 198,451 | 92,284 | 92,269 |
| \$1,500,000 under \$2,000,000 | 11,881 | 26,943 | 96,173 | 66,041 | 66,041 |
| \$2,000,000 under \$5,000,000 | 15,179 | 34,903 | 148,448 | 80,110 | 79,532 |
| \$5,000,000 under \$10,000,000 | 3,414 | 7,490 | 37,641 | 39,587 | 39,202 |
| \$10,000,000 or more | 1,761 | 3,488 | 34,254 | 83,879 | 82,214 |

Footnotes at end of Table 2K.

Table 2G. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Public and societal benefit | | | | |
|-------------------------------------|-----------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 1,598,314 | 2,829,649 | 5,524,310 | 4,450,779 | 3,259,537 |
| Under \$25,000 (including deficits) | 47,186 | 86,045 | 140,467 | 72,421 | 68,656 |
| \$25,000 under \$50,000 | 128,460 | 194,612 | 777,806 | 206,590 | 206,590 |
| \$50,000 under \$75,000 | 217,784 | 413,964 | 658,029 | 300,375 | 295,411 |
| \$75,000 under \$100,000 | 235,107 | 413,282 | 625,646 | 306,090 | 300,477 |
| \$100,000 under \$200,000 | 618,619 | 1,116,552 | 1,555,898 | 776,866 | 744,982 |
| \$200,000 under \$500,000 | 275,284 | 474,017 | 993,406 | 508,816 | 501,232 |
| \$500,000 under \$1,000,000 | 49,753 | 83,696 | 269,050 | 1,238,168 | 205,776 |
| \$1,000,000 under \$1,500,000 | 10,830 | 20,716 | 71,628 | 96,188 | 81,363 |
| \$1,500,000 under \$2,000,000 | 4,939 | 8,665 | 38,201 | 106,100 | 63,680 |
| \$2,000,000 under \$5,000,000 | 6,944 | 11,727 | 158,436 | 238,183 | 207,414 |
| \$5,000,000 under \$10,000,000 | 2,014 | 3,593 | 42,105 | 122,965 | 113,652 |
| \$10,000,000 or more | 1,394 | 2,781 | 193,638 | 478,019 | 470,305 |

Footnotes at end of Table 2K.

Table 2H. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Religious organizations | | | | |
|-------------------------------------|-------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 1,139,891 | 2,121,012 | 3,584,062 | 3,931,405 | 3,856,053 |
| Under \$25,000 (including deficits) | 38,266 | 63,146 | 115,996 | 78,932 | 78,885 |
| \$25,000 under \$50,000 | 77,776 | 132,395 | 224,022 | 103,137 | 103,137 |
| \$50,000 under \$75,000 | 140,511 | 243,401 | 329,254 | 181,551 | 181,551 |
| \$75,000 under \$100,000 | 174,582 | 326,363 | 394,498 | 201,843 | 201,843 |
| \$100,000 under \$200,000 | 458,364 | 909,804 | 1,204,704 | 860,888 | 860,422 |
| \$200,000 under \$500,000 | 198,699 | 354,349 | 697,569 | 723,850 | 664,236 |
| \$500,000 under \$1,000,000 | 32,359 | 55,724 | 195,806 | 341,472 | 334,569 |
| \$1,000,000 under \$1,500,000 | 8,251 | 15,669 | 81,789 | 194,144 | 194,012 |
| \$1,500,000 under \$2,000,000 | 3,365 | 5,801 | 46,718 | 148,575 | 148,474 |
| \$2,000,000 under \$5,000,000 | 5,410 | 9,506 | 108,639 | 276,248 | 275,191 |
| \$5,000,000 under \$10,000,000 | 1,433 | 2,696 | 62,282 | 184,069 | 178,304 |
| \$10,000,000 or more | 874 | 2,156 | 122,785 | 636,695 | 635,427 |

Footnotes at end of Table 2K.

Table 2I. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Donor-advised funds | | | | |
|-------------------------------------|---------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 44,089 | 80,633 | 1,069,407 | 5,888,359 | 5,883,771 |
| Under \$50,000 (including deficits) | 377 | 766 | 5,371 | 15,069 | 15,069 |
| \$25,000 under \$50,000 | 2 | 14 | 0 | 1,195 | 1,195 |
| \$50,000 under \$75,000 | 1,057 | 3,108 | 11,522 | 11,565 | 11,565 |
| \$75,000 under \$100,000 | 445 | 459 | 1,777 | 8,294 | 8,294 |
| \$100,000 under \$200,000 | 8,345 | 9,412 | 48,569 | 106,242 | 106,211 |
| \$200,000 under \$500,000 | 17,299 | 27,824 | 144,065 | 479,887 | 479,878 |
| \$500,000 under \$1,000,000 | 6,146 | 11,816 | 103,906 | 300,823 | 300,711 |
| \$1,000,000 under \$1,500,000 | 3,079 | 7,253 | 49,112 | 264,839 | 264,839 |
| \$1,500,000 under \$2,000,000 | 1,749 | 3,757 | 52,667 | 1,017,533 | 1,017,407 |
| \$2,000,000 under \$5,000,000 | 3,336 | 9,358 | 149,093 | 679,269 | 679,128 |
| \$5,000,000 under \$10,000,000 | 1,172 | 3,029 | 108,518 | 522,869 | 520,552 |
| \$10,000,000 or more | 1,081 | 3,838 | 394,807 | 2,480,775 | 2,478,923 |

Footnotes at end of Table 2K.

Table 2J. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Foundations | | | | |
|-------------------------------------|-------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 81,312 | 128,519 | 3,059,272 | 19,436,099 | 18,945,459 |
| Under \$25,000 (including deficits) | 319 | 488 | 14,872 | 69,786 | 65,967 |
| \$25,000 under \$50,000 | 1,023 | 11,244 | 10 | 2,317 | 2,317 |
| \$50,000 under \$75,000 | 9,564 | 12,518 | 29,326 | 40,682 | 29,261 |
| \$75,000 under \$100,000 | 6,149 | 6,154 | 43,603 | 66,296 | 66,296 |
| \$100,000 under \$200,000 | 30,802 | 38,752 | 135,627 | 96,852 | 94,048 |
| \$200,000 under \$500,000 | 17,552 | 26,881 | 198,057 | 393,637 | 184,762 |
| \$500,000 under \$1,000,000 | 5,548 | 7,667 | 163,056 | 433,877 | 420,065 |
| \$1,000,000 under \$1,500,000 | 2,859 | 4,922 | 101,083 | 358,436 | 352,253 |
| \$1,500,000 under \$2,000,000 | 1,399 | 2,846 | 83,164 | 373,055 | 352,966 |
| \$2,000,000 under \$5,000,000 | 3,077 | 7,528 | 332,809 | 2,446,419 | 2,418,529 |
| \$5,000,000 under \$10,000,000 | 1,332 | 3,785 | 247,761 | 1,139,578 | 1,120,665 |
| \$10,000,000 or more | 1,687 | 5,733 | 1,709,903 | 14,015,165 | 13,838,330 |

Footnotes at end of Table 2K.

Table 2K. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Other donees [3] | | | | |
|-------------------------------------|-------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 423,780 | 627,074 | 1,605,598 | 4,369,417 | 4,304,962 |
| Under \$25,000 (including deficits) | 11,211 | 12,092 | 27,755 | 128,419 | 127,687 |
| \$25,000 under \$50,000 | 40,115 | 65,518 | 170,142 | 152,016 | 152,016 |
| \$50,000 under \$75,000 | 54,330 | 83,664 | 92,740 | 56,341 | 56,341 |
| \$75,000 under \$100,000 | 63,292 | 86,649 | 149,406 | 89,110 | 89,110 |
| \$100,000 under \$200,000 | 132,516 | 205,255 | 329,999 | 268,170 | 267,674 |
| \$200,000 under \$500,000 | 88,506 | 123,521 | 325,709 | 584,737 | 564,842 |
| \$500,000 under \$1,000,000 | 18,993 | 29,050 | 110,446 | 437,519 | 440,715 |
| \$1,000,000 under \$1,500,000 | 5,613 | 7,740 | 141,043 | 240,828 | 240,825 |
| \$1,500,000 under \$2,000,000 | 2,431 | 3,728 | 20,362 | 172,077 | 154,776 |
| \$2,000,000 under \$5,000,000 | 4,093 | 5,770 | 71,197 | 438,220 | 436,175 |
| \$5,000,000 under \$10,000,000 | 1,407 | 1,982 | 65,501 | 292,913 | 259,040 |
| \$10,000,000 or more | 1,273 | 2,104 | 101,297 | 1,509,066 | 1,515,760 |

[1] Not every donation has a donor cost reported.

[2] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

[3] Other donees includes intellectual property, services, airline tickets and miles, and other donations.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2017.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Selected Donee Type, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Type of donation | All donees | | Arts, culture, and humanities | | Educational institutions |
|--|---------------------|----------------------------------|-------------------------------|----------------------------------|--------------------------|
| | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations |
| | (1) | (2) | (3) | (4) | (5) |
| All donations | 24,058,083 | 60,389,382 | 409,197 | 1,892,111 | 583,453 |
| Corporate stock, mutual funds, and other investments | 400,731 | 33,195,346 | 19,387 | 876,969 | 90,340 |
| Real estate, land, and easements | 18,784 | 5,595,869 | 306 | 150,618 | 453 |
| Art and collectibles | 170,622 | 1,136,134 | 23,423 | 665,021 | 17,387 |
| Food | 359,633 | 129,793 | 6,877 | 1,489 | 30,318 |
| Clothing and accessories | 14,491,971 | 10,311,772 | 84,777 | 40,064 | 188,207 |
| Electronics | 588,787 | 420,311 | 7,454 | 3,984 | 13,168 |
| Household items | 6,254,255 | 4,967,148 | 212,869 | 76,946 | 111,307 |
| Cars and other vehicles | 176,970 | 463,813 | 9,950 | 23,909 | 7,212 |
| Other [2] | 1,596,329 | 4,169,197 | 44,155 | 53,110 | 125,062 |

| Type of donation | Educational institutions—continued | Environment- and animal-related organizations | | Health and medical research | |
|--|------------------------------------|---|----------------------------------|-----------------------------|----------------------------------|
| | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] |
| | (6) | (7) | (8) | (9) | (10) |
| All donations | 4,685,105 | 377,239 | 3,527,801 | 1,564,614 | 1,813,079 |
| Corporate stock, mutual funds, and other investments | 3,693,099 | 9,768 | 318,431 | 14,265 | 718,190 |
| Real estate, land, and easements | 271,046 | 4,760 | 2,930,872 | 47 | 37,888 |
| Art and collectibles | 167,970 | 4,229 | 12,598 | 6,122 | 5,951 |
| Food | 9,910 | 7,744 | 3,079 | 10,595 | 3,214 |
| Clothing and accessories | 122,877 | 138,564 | 93,009 | 1,017,126 | 607,687 |
| Electronics | 13,681 | 5,437 | 1,264 | 29,349 | 17,786 |
| Household items | 98,879 | 91,613 | 52,604 | 375,371 | 250,010 |
| Cars and other vehicles | 24,095 | 1,831 | 33,654 | 20,539 | 26,831 |
| Other [2] | 283,547 | 113,292 | 82,289 | 91,199 | 145,522 |

| Type of donation | Large organizations | | Public and societal benefit | | Religious organizations |
|--|---------------------|----------------------------------|-----------------------------|----------------------------------|-------------------------|
| | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations |
| | (11) | (12) | (13) | (14) | (15) |
| All donations | 15,336,831 | 12,221,504 | 2,829,649 | 3,259,537 | 2,121,012 |
| Corporate stock, mutual funds, and other investments | 12,622 | 242,002 | 21,246 | 678,718 | 93,960 |
| Real estate, land, and easements | 2,109 | 95,577 | 4,852 | 436,157 | 781 |
| Art and collectibles | 59,397 | 51,839 | 26,245 | 76,348 | 20,018 |
| Food | 29,218 | 13,907 | 128,923 | 36,335 | 123,977 |
| Clothing and accessories | 10,113,189 | 7,420,272 | 1,599,622 | 1,025,572 | 1,106,989 |
| Electronics | 405,276 | 282,361 | 73,139 | 47,641 | 43,757 |
| Household items | 4,059,932 | 3,401,304 | 698,439 | 565,743 | 543,867 |
| Cars and other vehicles | 37,241 | 38,045 | 66,130 | 171,699 | 15,374 |
| Other [2] | 617,847 | 676,195 | 211,053 | 221,324 | 172,290 |

| Type of donation | Religious organizations—continued | Foundations | | Other donees [3] | |
|--|-----------------------------------|---------------------|----------------------------------|---------------------|----------------------------------|
| | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] |
| | (16) | (17) | (18) | (19) | (20) |
| All donations | 3,856,053 | 128,518 | 18,945,459 | 707,570 | 10,188,732 |
| Corporate stock, mutual funds, and other investments | 2,102,155 | 47,534 | 18,019,460 | 91,607 | 6,546,321 |
| Real estate, land, and easements | 262,300 | 1,415 | 234,720 | 4,061 | 1,176,690 |
| Art and collectibles | 27,202 | 2,226 | 81,377 | 11,574 | 47,827 |
| Food | 34,355 | 3,422 | 1,598 | 18,558 | 25,905 |
| Clothing and accessories | 753,078 | 28,371 | 27,953 | 215,128 | 221,261 |
| Electronics | 38,881 | 2,704 | 1,907 | 8,504 | 12,806 |
| Household items | 362,841 | 15,440 | 7,146 | 145,416 | 151,674 |
| Cars and other vehicles | 43,238 | 8,565 | 66,997 | 10,129 | 35,344 |
| Other [2] | 232,003 | 18,840 | 504,303 | 202,593 | 1,970,903 |

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

[2] Other donations includes intellectual property, services, airline tickets and miles, and other donations.

[3] Other donees includes donor-advised funds.

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2017.

Table 4. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | All returns | | | | | | | |
|-----------------|--|---------------------|-------------------|----------------------------------|--|---------------------------------------|---|--|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns with contributions on Schedule A | Amount of contributions on Schedule A | Number of returns with cash contributions on Schedule A | Amount of cash contributions on Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All ages | 8,043,179 | 24,058,232 | 79,733,145 | 60,389,382 | 7,992,149 | 60,049,546 | 6,793,029 | 39,395,226 |
| Under 35 | 693,268 | 1,522,611 | 5,813,434 | 2,377,689 | 691,958 | 2,372,660 | 467,329 | 1,056,312 |
| 35 under 45 | 1,626,639 | 4,262,409 | 10,654,638 | 7,589,807 | 1,618,811 | 7,577,093 | 1,286,584 | 4,815,967 |
| 45 under 55 | 2,190,166 | 6,608,712 | 15,267,228 | 11,081,848 | 2,178,759 | 11,061,011 | 1,850,423 | 8,639,421 |
| 55 under 65 | 2,002,816 | 6,612,273 | 17,225,070 | 14,213,818 | 1,990,538 | 14,072,758 | 1,778,983 | 11,087,522 |
| 65 and older | 1,530,291 | 5,052,227 | 30,772,775 | 25,126,219 | 1,512,083 | 24,966,025 | 1,409,711 | 13,796,005 |
| Donor age | Corporate stock, mutual funds, and other investments | | | | Real estate, land, and easements | | | |
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All ages | 185,368 | 400,732 | 33,456,384 | 33,195,346 | 16,923 | 18,784 | 22,812,597 | 5,595,869 |
| Under 35 | 1,829 | 2,798 | 673,656 | 665,920 | 2,182 | 2,195 | 3,570,371 | 148,085 |
| 35 under 45 | 16,063 | 29,674 | 3,438,871 | 3,437,307 | 1,173 | 1,571 | 3,445,867 | 407,605 |
| 45 under 55 | 34,607 | 68,455 | 3,600,831 | 3,550,434 | 2,744 | 3,293 | 5,842,288 | 1,744,569 |
| 55 under 65 | 43,319 | 97,112 | 7,436,494 | 7,431,998 | 6,662 | 7,131 | 4,289,505 | 1,303,210 |
| 65 and older | 89,551 | 202,693 | 18,306,533 | 18,109,687 | 4,162 | 4,594 | 5,664,566 | 1,992,400 |
| Donor age | Art and collectibles | | | | Food | | | |
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All ages | 112,675 | 170,622 | 1,194,500 | 1,136,134 | 227,339 | 359,633 | 136,536 | 129,793 |
| Under 35 | 4,383 | 4,398 | 15,214 | 15,214 | 1,935 | 1,951 | 5,623 | 5,623 |
| 35 under 45 | 8,850 | 9,406 | 16,228 | 16,057 | 31,010 | 44,078 | 19,539 | 16,102 |
| 45 under 55 | 16,186 | 27,084 | 94,905 | 83,183 | 57,896 | 91,053 | 35,296 | 33,304 |
| 55 under 65 | 37,305 | 67,418 | 269,976 | 259,635 | 64,443 | 109,052 | 30,483 | 29,629 |
| 65 and older | 45,951 | 62,315 | 798,175 | 762,044 | 72,056 | 113,498 | 45,594 | 45,134 |
| Donor age | Clothing and accessories | | | | Electronics | | | |
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All ages | 6,190,896 | 14,491,971 | 10,333,176 | 10,311,772 | 474,720 | 588,787 | 426,059 | 420,311 |
| Under 35 | 526,997 | 984,091 | 822,059 | 822,059 | 44,428 | 50,469 | 56,842 | 51,229 |
| 35 under 45 | 1,292,791 | 2,811,165 | 2,247,162 | 2,231,213 | 88,096 | 100,945 | 104,068 | 104,068 |
| 45 under 55 | 1,755,227 | 4,250,918 | 3,050,771 | 3,050,556 | 128,728 | 167,971 | 110,188 | 110,132 |
| 55 under 65 | 1,529,969 | 3,861,401 | 2,571,428 | 2,565,504 | 113,870 | 144,823 | 87,639 | 87,561 |
| 65 and older | 1,085,911 | 2,584,396 | 1,641,755 | 1,642,439 | 99,599 | 124,579 | 67,321 | 67,321 |

Footnotes at end of table.

Table 4. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2014—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | Household items | | | | Cars and other vehicles | | | |
|-----------------|-------------------|---------------------|-------------------|----------------------------------|-------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All ages | 3,169,086 | 6,254,255 | 4,973,452 | 4,967,148 | 172,068 | 176,970 | 518,027 | 463,813 |
| Under 35 | 241,606 | 395,039 | 463,991 | 463,991 | 6,870 | 6,870 | 6,628 | 6,628 |
| 35 under 45 | 583,371 | 1,000,610 | 960,518 | 956,765 | 21,531 | 21,825 | 27,749 | 26,090 |
| 45 under 55 | 835,554 | 1,574,472 | 1,373,631 | 1,372,621 | 39,996 | 41,092 | 111,977 | 99,325 |
| 55 under 65 | 814,260 | 1,788,572 | 1,223,092 | 1,222,061 | 54,862 | 56,544 | 97,220 | 94,619 |
| 65 and older | 694,295 | 1,495,564 | 952,220 | 951,709 | 48,808 | 50,639 | 274,453 | 237,151 |

| Donor age | Other donations [2] | | | |
|-----------------|---------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (41) | (42) | (43) | (44) |
| All ages | 1,015,223 | 1,596,478 | 5,882,414 | 4,169,197 |
| Under 35 | 59,242 | 74,800 | 199,049 | 198,940 |
| 35 under 45 | 172,798 | 243,136 | 394,635 | 394,599 |
| 45 under 55 | 239,106 | 384,374 | 1,047,340 | 1,037,724 |
| 55 under 65 | 284,681 | 480,221 | 1,219,233 | 1,219,601 |
| 65 and older | 259,396 | 413,947 | 3,022,158 | 1,318,334 |

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

[2] Other donations includes intellectual property, services, airline tickets and miles, and other donations.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2017.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | All donees | | | | | | | |
|-----------------|-------------------|---------------------|-------------------|----------------------------------|--|---------------------------------------|---|--|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns with contributions on Schedule A | Amount of contributions on Schedule A | Number of returns with cash contributions on Schedule A | Amount of cash contributions on Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All ages | 8,043,179 | 24,058,232 | 79,733,145 | 60,389,382 | 7,992,149 | 60,049,546 | 6,793,029 | 39,395,226 |
| Under 35 | 693,268 | 1,522,611 | 5,813,434 | 2,377,689 | 691,958 | 2,372,660 | 467,329 | 1,056,312 |
| 35 under 45 | 1,626,639 | 4,262,409 | 10,654,638 | 7,589,807 | 1,618,811 | 7,577,093 | 1,286,584 | 4,815,967 |
| 45 under 55 | 2,190,166 | 6,608,712 | 15,267,228 | 11,081,848 | 2,178,759 | 11,061,011 | 1,850,423 | 8,639,421 |
| 55 under 65 | 2,002,816 | 6,612,273 | 17,225,070 | 14,213,818 | 1,990,538 | 14,072,758 | 1,778,983 | 11,087,522 |
| 65 and older | 1,530,291 | 5,052,227 | 30,772,775 | 25,126,219 | 1,512,083 | 24,966,025 | 1,409,711 | 13,796,005 |

| Donor age | Arts, culture, and humanities | | | | Educational institutions | | | |
|-----------------|-------------------------------|---------------------|-------------------|----------------------------------|--------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All ages | 280,963 | 409,197 | 4,526,452 | 1,892,111 | 354,820 | 583,464 | 4,984,086 | 4,685,105 |
| Under 35 | 6,013 | 6,041 | 40,768 | 17,201 | 12,919 | 15,722 | 23,323 | 23,323 |
| 35 under 45 | 20,500 | 30,052 | 192,388 | 41,777 | 44,443 | 71,773 | 132,474 | 121,775 |
| 45 under 55 | 45,381 | 58,197 | 255,753 | 131,230 | 102,055 | 171,952 | 758,979 | 747,688 |
| 55 under 65 | 83,018 | 122,197 | 551,598 | 512,501 | 93,673 | 175,752 | 1,052,561 | 1,024,317 |
| 65 and older | 126,051 | 192,710 | 3,485,945 | 1,189,403 | 101,730 | 148,265 | 3,016,750 | 2,768,000 |

| Donor age | Environment- and animal-related organizations | | | | Health and medical research | | | |
|-----------------|---|---------------------|-------------------|----------------------------------|-----------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All ages | 224,725 | 377,239 | 18,056,272 | 3,527,801 | 912,056 | 1,564,614 | 1,841,997 | 1,813,079 |
| Under 35 | 15,819 | 21,856 | 3,458,070 | 54,962 | 40,186 | 47,915 | 44,276 | 44,276 |
| 35 under 45 | 38,970 | 53,085 | 3,249,786 | 379,063 | 154,694 | 270,322 | 210,401 | 208,825 |
| 45 under 55 | 47,762 | 73,991 | 5,121,692 | 1,331,649 | 264,796 | 453,814 | 332,418 | 332,394 |
| 55 under 65 | 64,328 | 135,038 | 2,660,125 | 835,618 | 240,002 | 439,523 | 470,845 | 470,771 |
| 65 and older | 57,846 | 93,269 | 3,566,599 | 926,509 | 212,378 | 353,040 | 784,057 | 756,813 |

Footnotes at end of table.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2014—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | Large organizations | | | | Public and societal benefit | | | |
|-----------------|---------------------|---------------------|-------------------|----------------------------------|-----------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All ages | 6,407,555 | 15,336,831 | 12,248,278 | 12,221,504 | 1,598,314 | 2,829,649 | 4,450,779 | 3,259,537 |
| Under 35 | 577,333 | 1,154,753 | 1,119,088 | 1,119,088 | 94,859 | 138,711 | 159,161 | 153,438 |
| 35 under 45 | 1,337,075 | 2,969,681 | 2,611,280 | 2,597,092 | 267,523 | 445,034 | 434,186 | 422,345 |
| 45 under 55 | 1,792,642 | 4,478,470 | 3,619,992 | 3,618,881 | 409,853 | 681,119 | 651,672 | 636,273 |
| 55 under 65 | 1,608,855 | 4,105,325 | 2,927,842 | 2,922,777 | 412,766 | 803,211 | 2,003,155 | 914,793 |
| 65 and older | 1,091,650 | 2,628,601 | 1,970,076 | 1,963,665 | 413,313 | 761,573 | 1,202,604 | 1,132,687 |

| Donor age | Religious organizations | | | | Donor-advised funds | | | |
|-----------------|-------------------------|---------------------|-------------------|----------------------------------|---------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All ages | 1,139,891 | 2,121,012 | 3,931,405 | 3,856,053 | 44,089 | 80,633 | 5,888,359 | 5,883,771 |
| Under 35 | 54,687 | 89,032 | 91,778 | 91,778 | 176 | 274 | 33,954 | 33,834 |
| 35 under 45 | 172,082 | 308,726 | 401,152 | 399,805 | 2,800 | 6,049 | 582,247 | 582,247 |
| 45 under 55 | 276,548 | 516,765 | 766,064 | 756,744 | 10,673 | 19,339 | 1,148,784 | 1,148,439 |
| 55 under 65 | 307,261 | 602,978 | 1,016,905 | 1,012,985 | 10,528 | 23,327 | 1,517,675 | 1,515,003 |
| 65 and older | 329,312 | 603,511 | 1,655,506 | 1,594,742 | 19,913 | 31,644 | 2,605,697 | 2,604,248 |

| Donor age | Foundations | | | | Other donees | | | |
|-----------------|-------------------|---------------------|-------------------|----------------------------------|-------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All ages | 81,867 | 128,519 | 19,436,099 | 18,945,459 | 423,780 | 627,074 | 4,369,417 | 4,304,962 |
| Under 35 | 2,304 | 3,615 | 605,183 | 601,958 | 27,341 | 44,691 | 237,832 | 237,832 |
| 35 under 45 | 12,786 | 18,154 | 2,504,585 | 2,502,849 | 66,376 | 89,533 | 336,139 | 334,028 |
| 45 under 55 | 13,376 | 17,703 | 1,602,797 | 1,384,909 | 97,159 | 137,362 | 1,009,076 | 993,640 |
| 55 under 65 | 23,476 | 31,606 | 4,033,717 | 4,016,029 | 117,971 | 173,315 | 990,647 | 989,025 |
| 65 and older | 29,925 | 57,440 | 10,689,818 | 10,439,714 | 114,932 | 182,173 | 1,795,724 | 1,750,438 |

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2017.

Exhibit 8

Section 2

Individual Income Tax Returns, 2015

Taxpayers filed 150.5 million individual income tax returns for Tax Year (TY) 2015, an increase of 1.3 percent from the 148.6 million returns filed for TY 2014. Total income reported on these returns totaled \$10.4 trillion, a 4.5-percent increase from the previous year. Salaries

and wages, the largest component of total income (68.6 percent in 2015), rose 4.8 percent from 2014 to \$7.1 trillion. Statutory adjustments, which are subtracted from total income to arrive at adjusted gross income (AGI), increased 3.4 percent to \$150.1 billion. AGI rose 4.5 percent to \$10.2 trillion for the year. Total

Figure A. Total Income and Selected Sources of Income, Tax Years 2014 and 2015

[Number of returns is in thousands—money amounts are in millions of dollars]

| Item | 2014 | | 2015 | | Percentage change | |
|---|-------------------|------------------|-------------------|-------------------|-------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total Income [1] | 148,101 | 9,916,220 | 149,938 | 10,360,403 | 1.2 | 4.5 |
| Salaries and wages | 123,140 | 6,784,948 | 124,591 | 7,112,223 | 1.2 | 4.8 |
| Taxable interest | 43,334 | 93,894 | 42,637 | 95,881 | -1.6 | 2.1 |
| Ordinary dividends | 27,652 | 254,702 | 27,607 | 260,253 | -0.2 | 2.2 |
| Qualified dividends | 25,702 | 192,448 | 25,756 | 203,188 | 0.2 | 5.6 |
| Business or profession net income (less loss) | 24,073 | 317,259 | 24,727 | 331,814 | 2.7 | 4.6 |
| Business or profession net income | 18,297 | 374,659 | 18,791 | 391,976 | 2.7 | 4.6 |
| Business or profession net loss | 5,776 | 57,400 | 5,936 | 60,161 | 2.8 | 4.8 |
| Net capital gain (less loss) | 24,268 | 698,649 | 24,278 | 706,515 | [5] | 1.1 |
| Net capital gain | 12,595 | 705,008 | 11,675 | 713,598 | -7.3 | 1.2 |
| Net capital gain loss | 7,595 | 17,620 | 8,280 | 18,646 | 9.0 | 5.8 |
| Capital gain distributions [2] | 13,665 | 79,059 | 14,056 | 74,060 | 2.9 | -6.3 |
| Sales of property other than capital assets, net gain (less loss) | 2,289 | 8,973 | 2,217 | 11,943 | -3.2 | 33.1 |
| Sales of property other than capital assets, net gain | 1,087 | 31,473 | 1,064 | 33,037 | -2.1 | 5.0 |
| Sales of property other than capital assets, net loss | 1,202 | 22,500 | 1,153 | 21,094 | -4.1 | -6.3 |
| Taxable social security benefits | 19,019 | 261,156 | 19,661 | 277,411 | 3.4 | 6.2 |
| Total rental and royalty net income (less loss) [3] | 11,571 | 65,800 | 11,300 | 56,813 | -2.3 | -13.7 |
| Total rental and royalty net income | 6,911 | 112,415 | 6,768 | 103,059 | -2.1 | -8.3 |
| Total rental and royalty net loss | 4,660 | 46,614 | 4,532 | 46,246 | -2.7 | -0.8 |
| Partnership and S-corporation net income (less loss) | 8,679 | 583,791 | 8,744 | 629,005 | 0.8 | 7.7 |
| Partnership and S-corporation net income | 5,936 | 701,113 | 6,044 | 755,623 | 1.8 | 7.8 |
| Partnership and S-corporation net loss | 2,743 | 117,322 | 2,700 | 126,618 | -1.6 | 7.9 |
| Estate and trust net income (less loss) | 634 | 29,792 | 688 | 27,420 | 8.6 | -8.0 |
| Estate and trust net income | 579 | 32,804 | 630 | 32,453 | 8.8 | -1.1 |
| Estate and trust net loss | 54 | 3,012 | 58 | 5,033 | 6.4 | 67.1 |
| Farm net income (less loss) | 1,784 | -8,276 | 1,800 | -13,964 | 0.8 | -68.7 |
| Farm net income | 591 | 16,296 | 521 | 13,534 | -11.9 | -16.9 |
| Farm net loss | 1,193 | 24,572 | 1,279 | 27,498 | 7.2 | 11.9 |
| Unemployment compensation | 7,451 | 33,289 | 6,207 | 27,225 | -16.7 | -18.2 |
| Taxable pensions and annuities | 28,144 | 663,223 | 28,199 | 689,992 | 0.2 | 4.0 |
| Taxable Individual Retirement Account distributions | 13,654 | 235,005 | 14,159 | 253,213 | 3.7 | 7.7 |
| Net operation loss | 1,201 | 196,187 | 1,138 | 197,513 | -5.3 | 0.7 |
| Other net income (less loss) [4] | 6,377 | 39,156 | 6,454 | 40,075 | 1.2 | 2.3 |
| Other net income | 6,077 | 45,506 | 6,122 | 46,769 | 0.7 | 2.8 |
| Other net loss | 301 | 6,350 | 333 | 6,694 | 10.7 | 5.4 |

n.a.—Not available.

[1] Sources of total income shown are not comprehensive and, therefore, do not add to total income.

[2] Includes both Schedule D and Form 1040 capital gain distributions.

[3] Includes farm rental net income (less loss) and Real Estate Mortgage Investment Conduit (REMIC) residual holder taxable income or loss.

[4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses (shown separately in this figure), foreign-earned income exclusions, and cancellation of debt, taxable health savings account distributions, and gambling earnings (not shown separately in this figure).

[5] Less than .05 percent.

Source: IRS. Statistics of Income Division. Publication 1304. September 2017.

Individual Income Tax Returns, 2015

Individual Income Tax Returns 2015

income tax rose 5.8 percent to \$1.5 trillion. After subtracting the refundable portion of refundable credits and the portion that offset all other taxes from total income tax, total income tax was \$1.4 trillion, and the effective tax rate increased 0.2 percentage points to 13.3 percent for 2015.

Total Income

Total income increased 4.5 percent to \$10.4 trillion for 2015 (Figure A). Salaries and wages, the largest component of total income, increased 4.8 percent, from \$6.8 trillion to \$7.1 trillion. Within total income, the share of salaries and wages increased slightly to 68.6 percent for 2015, up from 68.4 percent for 2014. The second largest component of total income, net capital gains (less loss), increased 1.1 percent for 2015. Capital gain distributions, a component of net capital gains, fell 6.3 percent. Taxpayers report capital gain distributions on either Schedule D with other sales of capital assets or alone on Forms 1040 or 1040A.

The increase in total income was supported by increases in business income in 2015; partnership and S corporation net income (less loss) rose \$45.2 billion (up 7.7 percent) to \$629.0 billion for 2015, while business or profession net income (less loss) rose 4.6 percent to \$331.8 billion.

In general, all retirement income items increased for 2015. These retirement income items include the taxable portions of individual retirement account (IRA) distributions (up 7.7 percent), Social Security benefits (up 6.2 percent), and pensions and annuities (up 4.0 percent).

The most notable change in other total income items was in unemployment compensation, which decreased 18.2 percent to \$27.2 billion as the number of returns claiming unemployment fell 16.7 percent to 6.2 million.

Statutory Adjustments

Statutory adjustments increased 3.4 percent to \$150.1 billion for 2015 (Figure B). The three largest adjustments were all related to self-employment. Together, the amounts reported for the deductible part of the self-employment tax, self-employed health insurance deduction, and adjustment for payments to a self-employed retirement (Keogh) plan accounted for 55.5 percent of total statutory adjustments. These three items together increased 3.4 percent and accounted for 55.5 percent of the total increase in statutory adjustments. Taxpayers subtract these adjustments from total income when computing adjusted gross income (AGI). For 2015, taxpayers filed 150.5 million tax returns with a reported AGI of \$10.2 trillion, a 4.5-percent increase from the previous year.

Deductions

Total deductions (the sum of the total standard deduction and total itemized deductions) increased 3.6 percent to \$2.2 trillion (Figure C). The number of returns claiming a standard deduction increased 1.2 percent for 2015, accounting for 69.0 percent of all returns filed. The average standard deduction rose 1.5 percent over the 2014 average to \$8,673 in 2015.

Taxpayers claimed itemized deductions on 29.6 percent of all returns filed, representing 58.3 percent of the total

Figure B. Statutory Adjustments, Tax Years 2014 and 2015

[Number of returns is in thousands—money amounts are in millions of dollars]

| Item | 2014 | | 2015 | | Percentage change | |
|---|-------------------|------------------|-------------------|-------------------|-------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total statutory adjustments | 38,387 | 145,184 | 38,586 | 150,093 | 0.5 | 3.4 |
| Payments to an Individual Retirement Account | 2,708 | 13,229 | 2,641 | 13,044 | -2.4 | -1.4 |
| Educator expenses deduction | 3,768 | 959 | 3,721 | 950 | -1.2 | -0.9 |
| Certain business expenses of reservists, performing artists, etc. | 152 | 537 | 169 | 579 | 11.1 | 7.8 |
| Moving expenses adjustment | 1,128 | 3,445 | 1,134 | 3,692 | 0.5 | 7.2 |
| Student loan interest deduction | 12,083 | 12,813 | 12,371 | 13,438 | 2.4 | 4.9 |
| Tuition and fees deduction | 1,747 | 3,872 | 1,656 | 3,919 | -5.3 | 1.2 |
| Health savings account deduction | 1,361 | 4,106 | 1,392 | 4,323 | 2.2 | 5.3 |
| Deductible part of self-employment tax | 19,351 | 29,287 | 19,633 | 30,107 | 1.5 | 2.8 |
| Self-employed health insurance deduction | 4,185 | 28,113 | 4,098 | 28,852 | -2.1 | 2.6 |
| Payments to a self-employed retirement (Keogh) plan | 990 | 23,215 | 1,012 | 24,378 | 2.3 | 5.0 |
| Penalty on early withdrawal of savings | 612 | 140 | 467 | 77 | -23.7 | -45.2 |
| Alimony paid | 608 | 11,808 | 599 | 12,345 | -1.5 | 4.5 |
| Domestic production activities deduction | 699 | 11,976 | 696 | 12,792 | -0.4 | 6.8 |
| Other adjustments [1] | n.a. | 1,684 | n.a. | 1,597 | [2] | -5.2 |
| Adjust Gross Income (less deficit) | 148,607 | 9,771,035 | 150,493 | 10,210,310 | 1.3 | 4.5 |

n.a.—Not available.

[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2014 and 2015.

[2] Percentage not computed.

NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

Individual Income Tax Returns 2015

Individual Income Tax Returns, 2015

Figure C. Selected Itemized Deductions, Standard deduction, Exemptions and Taxable Income, Tax Years 2014 and 2015

[Number of returns is in thousands—money amounts are in millions of dollars]

| Item | 2014 | | 2015 | | Percentage change | |
|--|-------------------|------------------|-------------------|------------------|-------------------|-------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total deductions [1] | 146,560 | 2,082,945 | 148,412 | 2,158,046 | 1.3 | 3.6 |
| Total standard deduction | 102,595 | 876,240 | 103,844 | 900,609 | 1.2 | 2.8 |
| Basic standard deduction | 102,595 | 849,368 | 103,844 | 872,463 | 1.2 | 2.7 |
| Additional standard deduction | 14,810 | 26,869 | 15,097 | 28,146 | 1.9 | 4.8 |
| Total itemized deductions before limitation | 43,965 | 1,251,404 | 44,567 | 1,305,268 | 1.4 | 4.3 |
| Medical and dental expenses after AGI limitation | 8,606 | 83,812 | 8,777 | 86,931 | 2.0 | 3.7 |
| Taxes paid [2] | 43,613 | 520,449 | 44,191 | 553,016 | 1.3 | 6.3 |
| State and local income taxes | 32,456 | 311,222 | 33,063 | 335,060 | 1.9 | 7.7 |
| State and local general sales taxes | 9,804 | 17,081 | 9,627 | 17,641 | -1.8 | 3.3 |
| Interest paid [3] | 33,332 | 307,962 | 33,302 | 304,461 | -0.1 | -1.1 |
| Home mortgage interest | 32,729 | 286,749 | 32,716 | 283,004 | [5] | -1.3 |
| Charitable contributions | 36,221 | 210,599 | 36,624 | 221,850 | 1.1 | 5.3 |
| Other than cash contributions | 22,163 | 65,330 | 22,542 | 70,870 | 1.7 | 8.5 |
| Casualty and theft losses | 90 | 2,204 | 72 | 1,646 | -19.7 | -25.3 |
| Miscellaneous deductions after 2-percent AGI limitation | 12,332 | 104,902 | 12,776 | 113,175 | 3.6 | 7.9 |
| Gambling losses and other unlimited miscellaneous deductions | 1,172 | 21,476 | 1,235 | 24,188 | 5.4 | 12.6 |
| Itemized deductions in excess of limitation | 2,794 | 44,699 | 2,931 | 47,831 | 4.9 | 7.0 |
| Total itemized deductions | 43,965 | 1,206,705 | 44,567 | 1,257,437 | 1.4 | 4.2 |
| Exemptions [4] | 290,412 | 1,121,603 | 291,939 | 1,140,740 | 0.5 | 1.7 |
| Taxable income | 112,658 | 6,997,856 | 114,872 | 7,350,295 | 2.0 | 5.0 |

[1] Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

[2] Includes real estate taxes, personal property taxes, and other taxes not shown separately.

[3] Includes investment interest, deductible mortgage "points," and qualified mortgage insurance premiums not shown separately.

[4] The number of returns columns represent the number of exemptions.

[5] Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

deduction amount for the year.¹ The average for total itemized deductions (after limitation) was \$28,214 for 2015, up from the \$27,447 average total claimed for 2014. The number of returns with itemized deductions increased 1.4 percent to 44.6 million returns. Table 2.1 presents detailed statistics for individual returns with itemized deductions, by type of deduction and size of AGI.

The largest itemized deduction for 2015 was taxes paid, followed by interest paid and charitable contributions. Taxes paid increased 6.3 percent to \$553.0 billion, accounting for 42.4 percent of total itemized deductions for the year. Interest paid, the second largest itemized deduction, decreased to \$304.5 billion (down 1.1 percent) for 2015 and made up 23.3 percent of total itemized deductions. For 2015, the number of returns reporting the largest component of the interest paid deduction, home mortgage interest, decreased less than 0.05 percent, while the amount reported decreased 1.3 percent. The deduction for charitable contributions rose 5.3 percent to \$221.9 billion. The number of returns taking the deduction for charitable contributions increased 1.1 percent. About half of the increase in

charitable contributions was attributable to the 8.5-percent increase in noncash contributions.

For 2015, the number of personal exemptions for taxpayers and dependents increased slightly to 291.9 million, while the amount increased 1.7 percent to \$1,140.7 billion. The increase in the amount was greater than the number of returns due to the \$50 increase in the deductible amount per exemption to \$4,000 for the year.

Taxpayers subtract deductions (either itemized or standard) and exemptions from AGI to arrive at taxable income. With the increase in AGI, the modest increase in total deductions, and the small increase in exemptions, total taxable income rose 5.0 percent to \$7.4 trillion for 2015.

Tax Credits

Tax credits are used to offset taxes. Certain tax credits are also refundable in that if the credit exceeds the total tax owed, the excess credit can be refunded to the taxpayer. Figure D lists tax credits in two groups—nonrefundable and refundable. Furthermore, Figure D shows only the amounts of credit that

¹ Of the 150,493,263 total returns filed, 1.4 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported, or taxpayers were married filing separately with no deductions but spouse itemized on their returns.

Individual Income Tax Returns, 2015

Individual Income Tax Returns 2015

Figure D. Total Tax Credits and Income Tax Before and After Credits, Tax Years 2014 and 2015

[Number of returns is in thousands—money amounts are in millions of dollars]

| Item | 2014 | | 2015 | | Percentage change | |
|--|-------------------|------------------|-------------------|------------------|-------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Income tax before credits | 111,969 | 1,432,798 | 114,483 | 1,516,166 | 2.2 | 5.8 |
| Total tax credits [1] | 48,773 | 76,243 | 48,981 | 77,927 | 0.4 | 2.2 |
| Child care credit | 6,341 | 3,505 | 6,344 | 3,585 | 0.1 | 2.3 |
| Foreign tax credit | 7,958 | 21,648 | 7,968 | 22,560 | 0.1 | 4.2 |
| General business credit | 348 | 3,137 | 334 | 3,616 | -4.0 | 15.3 |
| Prior-year minimum tax credit | 316 | 964 | 307 | 973 | -3.0 | 0.9 |
| Nonrefundable education credits | 9,910 | 10,445 | 9,606 | 10,234 | -3.1 | -2.0 |
| Retirement savings contribution credit | 7,918 | 1,381 | 8,109 | 1,441 | 2.4 | 4.4 |
| Child tax credit [2] | 22,395 | 27,202 | 22,377 | 27,100 | -0.1 | -0.4 |
| Residential energy credits | 2,664 | 1,638 | 2,593 | 2,088 | -2.7 | 27.4 |
| Total refundable credits used to offset income tax before credits [3, 4] | 9,704 | 5,538 | 10,082 | 5,678 | 3.9 | 2.5 |
| Earned income credit | 4,465 | 1,387 | 4,626 | 1,490 | 3.6 | 7.4 |
| American opportunity credit | 4,869 | 3,930 | 4,804 | 3,854 | -1.3 | -2.0 |
| Income tax after credits | 96,531 | 1,355,305 | 99,022 | 1,435,849 | 2.6 | 5.9 |

[1] Includes credits not shown separately.

[2] Excludes the refundable additional child tax credit, which totaled \$27.1 billion for 2014 and \$26.6 billion for 2015.

[3] Represents portion of refundable credits used to offset income tax before credits.

[4] Includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit.

NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

offsets income taxes owed—the amounts of refundable tax credits that are refundable or offset other taxes are not included in figure D. Table 3.3 contains data on all three parts of the refundable credits.

Total tax credits increased 2.2 percent to \$77.9 billion for 2015 (Figure D). As noted above, these total tax credits exclude the “refundable” portions of the child tax credit, American opportunity tax credit, regulated investment company credit, earned income credit (EIC), and net premium tax credit, as well as any amount of these credits used to offset any other taxes. Nonrefundable credits used to offset income tax before credits increased by 2.2 percent, largely driven by a 4.2 percent increase in the foreign tax credit.

Overall, the child tax credit was the largest credit claimed, followed by the foreign tax credit. Some 22.4 million taxpayers claimed the child tax credit for a total of \$27.1 billion, accounting for 34.8 percent of the total tax credits reported for 2015. The foreign tax credit increased to \$22.6 billion, accounting for 29.0 percent of the total tax credits reported for the year despite only being claimed on 5.3 percent (8.0 million) of all individual tax returns filed.

Refundable credits were broken out into three parts: the portion used to offset income tax before credits, the portion used to offset all other taxes, and the refundable portion. The first portion, which was included in total tax credits, offset income tax before credits. The second portion offset all other

taxes besides income tax, such as the self-employment tax. The IRS treated the last portion, the refundable portion, as a refund and paid it directly to taxpayers who had no tax against which to apply the credits, or whose credits exceeded income tax (and other income-related taxes). The last two portions of refundable credits were not included in total tax credits.

In total, taxpayers claimed \$105.3 billion in refundable tax credits (Table 3.3). Of this, \$5.7 billion was applied against income taxes and \$10.0 billion against all other taxes. The remaining \$89.6 billion in refundable credits was refunded to taxpayers. The portion applied against income taxes accounted for 5.4 percent of total refundable credits. Of this, the American opportunity credit accounted for 67.9 percent. The portion used to offset all other taxes accounted for 9.5 percent of the total, while the last portion, the refundable portion, was the largest component at 85.1 percent. The refundable amount of the additional child tax credit (\$25.3 billion), along with the EIC (\$58.8 billion), made up nearly all (93.9 percent) of this refundable portion.

A taxpayer could use a few other refundable credits besides the child tax credit and EIC to offset taxes. The largest of these other credits was the American opportunity credit, which taxpayers claimed on 9.6 million returns for a total of \$8.6 billion. Of these returns, 5.3 million returns claimed a refundable amount of \$4.5 billion.²

² To determine the portion applied against taxes and the amount refunded to the taxpayer among taxpayers who claimed multiple refundable credits, the credits were applied in the order in which they appeared on the IRS Form 1040.

Total Income Tax and Average Tax Rates

Total income tax, as presented in these statistics, is the sum of income tax after credits (including the subtraction of refundable credits such as the EIC, American opportunity credit, net premium tax credit, and regulated investment company credit) plus the net investment income tax and tax on accumulation distribution of trusts from Form 4970. With the increase in taxable income, and a slight increase in total tax credits, total income tax increased 5.8 percent to \$1.5 trillion for 2015 (Figure E).

For 2015, the tax generated by the alternative minimum tax (AMT) increased 8.8 percent to \$31.2 billion. The number of returns with AMT liability also increased, rising 4.4 percent to 4.5 million. Unlike the AMT, which showed an increase, the net investment income tax showed a decrease for 2015 of 1.9 percent to \$22.0 billion, even though the amount of returns on which it was applied increased 6.6 percent.

The average tax rate (total income tax divided by AGI for all returns) was 14.3 for 2015 (Figure F), an increase of 0.2 percentage points from 2014. Since by our definition total income tax is limited to zero (it cannot be negative), this calculation does not account for the impact of refundable credits, which have the potential effect of creating a negative tax liability for some taxpayers. Accounting for this (subtracting the portion of refundable credits that offset all other taxes and the refundable portion of credits from total income tax), the average tax rate was 13.3 percent, also an increase of 0.2 percentage points from 2014. There was little to no difference in average tax rates with or without accounting for refundable credits for taxpayers with AGI of \$50,000 or more, while the rates for taxpayers with AGI under \$50,000 were markedly different. The greatest disparities in rates were in the \$1 under \$10,000 AGI class (9.9 percentage points) and \$10,000 under \$20,000 AGI class (12.5 percentage points), due to the combination of lower income taxes and the propensity for having refundable credits in these AGI classes.

For 2015, average tax rates increased as income rose (for both measures of the average tax rate) for each AGI category from \$20,000 up to \$5 million or less. The average tax rate peaked at 29.3 percent for returns in the AGI class \$2 million under \$5 million. For the classes above this level, the average tax rates declined to a low of 25.9 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline was that individuals in the classes above \$5 million or more tended to report a larger percentage of their AGI as long-term capital gains and qualified dividends, compared to individuals in the lower AGI classes. This income was taxed at a maximum rate of 20 percent (23.8 percent including the net investment tax) as opposed to up to a 39.6-percent rate for ordinary income (43.4 including the net investment tax). For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 21.5 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 54.4 percent for those individuals reporting AGI of \$10 million or more. More historical data on average tax rates is available in Section 5, Individual Income Tax Rates. In addition, a historical overview of different tax periods is provided there for more perspective.

Affordable Care Act

A major tax law change that took effect in 2014 was the implementation of certain provisions of the Affordable Care Act (ACA) (Public Law 111-148). The ACA contained comprehensive health insurance reforms and included tax provisions that affected individuals. The ACA established the premium tax credit (PTC) for taxpayers who enroll in a qualified health plan (QHP) offered through a Marketplace. The PTC provided financial assistance to help pay QHP premiums by reducing the amount of tax owed or providing a refund. The PTC was claimed at the time the taxpayer filed his or her return. The Advanced Premium Tax Credit (APTC) was a payment during the year to the taxpayer's insurance provider that paid for part or all of

Figure E. Total Income Tax, Tax Years 2014 and 2015

[Number of returns is in thousands—money amounts are in millions of dollars]

| Item | 2014 | | 2015 | | Percentage change | |
|---|-------------------|------------------|-------------------|------------------|-------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total income tax | 96,544 | 1,377,797 | 99,041 | 1,457,891 | 2.6 | 5.8 |
| Alternative minimum tax | 4,278 | 28,646 | 4,468 | 31,166 | 4.4 | 8.8 |
| Net investment income tax | 3,591 | 22,480 | 3,829 | 22,043 | 6.6 | -1.9 |
| All other taxes | 35,475 | 76,877 | 35,544 | 82,388 | 0.2 | 7.2 |
| Self-employment tax | 19,351 | 58,468 | 19,633 | 60,174 | 1.5 | 2.9 |
| Penalty tax on qualified retirement plans | 5,726 | 5,840 | 5,454 | 5,976 | -4.8 | 2.3 |
| Health care individual responsibility payment | 8,062 | 1,694 | 6,692 | 3,109 | -17.0 | 83.5 |
| Additional medicare tax | 3,116 | 7,261 | 3,487 | 8,020 | 11.9 | 10.5 |
| Total tax liability | 101,133 | 1,444,390 | 103,810 | 1,529,562 | 2.6 | 5.9 |

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

Individual Income Tax Returns, 2015

Individual Income Tax Returns 2015

Figure F. Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2014 and 2015

(Number of returns is in thousands—money amounts are in millions of dollars)

| Tax year, item | Total | Size of adjusted gross income | | | | | | |
|--|------------|-------------------------------|--------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------|
| | | Under \$1 [4] | \$1 under \$10,000 | \$10,000 under \$20,000 | \$20,000 under \$30,000 | \$30,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Tax Year 2015: | | | | | | | | |
| Number of returns | 150,493 | 2,072 | 21,533 | 23,448 | 18,814 | 26,539 | 32,802 | 18,533 |
| Adjusted gross income (less deficit) | 10,210,310 | -203,775 | 112,653 | 348,610 | 466,804 | 1,040,372 | 2,339,474 | 2,506,498 |
| Percent of AGI subject to reduced rate [1] | 8.8 | [5] | 1.4 | 1.2 | 1.1 | 1.1 | 1.8 | 3.4 |
| Total income tax | 1,457,891 | 242 | 409 | 4,905 | 14,944 | 57,698 | 205,693 | 316,350 |
| Refundable credits to offset all other taxes | 10,049 | 118 | 1,321 | 4,547 | 1,963 | 1,762 | 328 | 11 |
| Refundable credits refundable portion | 89,615 | 497 | 9,736 | 39,034 | 25,031 | 13,684 | 1,565 | 69 |
| Total income tax minus refundable credits [2, 3] | 1,358,227 | -372 | -10,647 | -38,677 | -12,050 | 42,252 | 203,801 | 316,270 |
| Average tax rate: | | | | | | | | |
| Total income tax as a percentage of AGI | 14.3 | [5] | 0.4 | 1.4 | 3.2 | 5.5 | 8.8 | 12.6 |
| Total income tax minus refundable credits as a percentage of AGI | 13.3 | [5] | -9.5 | -11.1 | -2.6 | 4.1 | 8.7 | 12.6 |
| Tax Year 2014: | | | | | | | | |
| Number of returns | 148,607 | 2,034 | 22,053 | 23,621 | 18,881 | 26,072 | 32,220 | 17,501 |
| Adjusted gross income (less deficit) | 9,771,035 | -197,691 | 116,098 | 351,605 | 467,812 | 1,021,446 | 2,303,583 | 2,361,756 |
| Percent of AGI subject to reduced rate [1] | 8.5 | [5] | 1.0 | 0.9 | 1.1 | 1.3 | 2.2 | 3.7 |
| Total income tax | 1,377,797 | 175 | 394 | 5,019 | 15,038 | 56,423 | 201,406 | 297,112 |
| Refundable credits to offset all other taxes | 9,755 | 118 | 1,478 | 4,344 | 1,992 | 1,501 | 299 | 22 |
| Refundable credits refundable portion | 90,276 | 469 | 10,493 | 39,319 | 25,049 | 13,402 | 1,482 | 63 |
| Total income tax minus refundable credits [2, 3] | 1,277,766 | -411 | -11,577 | -38,644 | -12,003 | 41,520 | 199,625 | 297,026 |
| Average tax rate: | | | | | | | | |
| Total income tax as a percentage of AGI | 14.1 | [5] | 0.3 | 1.4 | 3.2 | 5.5 | 8.7 | 12.6 |
| Total income tax minus refundable credits as a percentage of AGI | 13.1 | [5] | -10.0 | -11.0 | -2.6 | 4.1 | 8.7 | 12.6 |

| Tax year, item | Size of adjusted gross income—continued | | | | | | |
|---|---|-----------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|----------------------|
| | \$200,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 under \$1,500,000 | \$1,500,000 under \$2,000,000 | \$2,000,000 under \$5,000,000 | \$5,000,000 under \$10,000,000 | \$10,000,000 or more |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Tax Year 2015: | | | | | | | |
| Number of returns | 5,428 | 884 | 196 | 80 | 117 | 29 | 18 |
| Adjusted gross income (less deficit) | 1,546,515 | 597,677 | 236,500 | 137,686 | 346,864 | 195,661 | 538,771 |
| Percent of AGI subject to reduced rate [1] | 7.6 | 13.5 | 18.3 | 21.5 | 27.1 | 35.7 | 54.4 |
| Total income tax | 299,832 | 154,389 | 66,324 | 39,672 | 101,489 | 56,334 | 139,611 |
| Refundable credits to offset all other taxes | [6] | -- | -- | -- | -- | -- | -- |
| Refundable credits refundable portion | [6] | [6] | -- | -- | -- | -- | -- |
| Total income tax minus refundable credits [2, 3] | 299,832 | 154,389 | 66,324 | 39,672 | 101,489 | 56,334 | 139,611 |
| Average tax rate: | | | | | | | |
| Total income tax as a percentage of AGI | 19.4 | 25.8 | 28.0 | 28.8 | 29.3 | 28.8 | 25.9 |
| Total income tax minus refundable credits as a percentage of AG | 19.4 | 25.8 | 28.0 | 28.8 | 29.3 | 28.8 | 25.9 |
| Tax Year 2014: | | | | | | | |
| Number of returns | 4,979 | 835 | 180 | 77 | 109 | 27 | 17 |
| Adjusted gross income (less deficit) | 1,419,777 | 562,623 | 217,427 | 132,463 | 326,512 | 181,944 | 505,681 |
| Percent of AGI subject to reduced rate [1] | 8.2 | 14.0 | 17.6 | 21.5 | 26.2 | 33.8 | 51.5 |
| Total income tax | 276,487 | 145,018 | 61,374 | 38,344 | 96,136 | 52,937 | 131,936 |
| Refundable credits to offset all other taxes | [6] | -- | [6] | -- | -- | -- | -- |
| Refundable credits refundable portion | [6] | -- | [6] | [6] | -- | -- | -- |
| Total income tax minus refundable credits [2, 3] | 276,487 | 145,018 | 61,374 | 38,344 | 96,136 | 52,937 | 131,936 |
| Average tax rate: | | | | | | | |
| Total income tax as a percentage of AGI | 19.5 | 25.8 | 28.2 | 28.9 | 29.4 | 29.1 | 26.1 |
| Total income tax minus refundable credits as a percentage of AG | 19.5 | 25.8 | 28.2 | 28.9 | 29.4 | 29.1 | 26.1 |

[1] Includes the amount of long-term capital gains and qualified dividends

[2] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

[3] Includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit.

[4] Includes returns with adjusted gross deficit.

[5] Percentage not computed.

[6] Less than \$500,000.

NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

the premiums. A taxpayer's APTC eligibility was based on the Marketplace's estimate of the PTC that the taxpayer would be able to claim on his or her tax return. Differences between the APTC that was paid during the year and final value of the PTC are reconciled on Form 8962, Premium Tax Credit, filed with the taxpayer's return. If the APTC was more than the PTC, the taxpayer had to repay this excess, subject to a limit. If the PTC was more than the APTC, the excess was used to reduce the taxpayer's tax payment or increased the taxpayer's refund.

The total premium tax credit was taken on 5.0 million returns on the Form 8962 in 2015 (an increase of 61.1 percent from 2014), for a total of \$18.1 billion (up 61.8 percent) (Figure G). Also in 2015, 5.7 million returns (up 70.1 percent) reported an APTC on Form 8962, totaling \$20.2 billion (up 68.1 percent). When the PTC and APTC were reconciled, 2.3 million returns (a 56.3 percent increase) received a net PTC totaling \$1.5 billion (up 52.8 percent), and 3.3 million returns (up 82.6 percent) had to repay excess APTCs of \$2.7 billion (up 88.6 percent). These data do not reflect amended returns or errors that were corrected after initial processing.

The Affordable Care Act required that individuals have health care coverage for 2015, qualify for a health coverage exemption, or make a shared responsibility payment with a tax return. A health care individual responsibility payment was made on 6.7 million returns, down from the 8.1 million returns in 2014. The health care individual responsibility payment totaled \$3.1 billion, an average of \$465 per tax return paying this penalty. In 2014, the health care individual responsibility payment totaled \$1.7 billion, for an average of \$210 per tax return paying the penalty (see Changes in Law in Section 1). (Other ACA tax provisions, like the credit for small employer health insurance premiums and the additional Medicare tax, took effect in earlier years.)

For more 2014 changes in law and Internal Revenue Service administrative changes, see Section 1 of this publication. In Section 5 find definitions for all items appearing in tables. All the statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2015. For more information on the data sources and limitations, see Section 6.

Figure G. Affordable Care Act Items, Tax Years 2014 and 2015

[Money amounts are in thousands of dollars]

| Item | 2014 | | 2015 | | Percentage change | |
|---|-------------------|------------|-------------------|------------|-------------------|--------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total premium tax credit | 3,104,620 | 11,175,462 | 5,002,765 | 18,081,434 | 61.1 | 61.8 |
| Advance payment of premium tax credit | 3,362,356 | 11,993,488 | 5,718,907 | 20,155,707 | 70.1 | 68.1 |
| Net premium tax credit | 1,499,446 | 1,010,733 | 2,343,256 | 1,544,319 | 56.3 | 52.8 |
| Excess advance premium tax credit repayment | 1,803,176 | 1,431,168 | 3,292,753 | 2,699,501 | 82.6 | 88.6 |
| Health care individual responsibility payment | 8,061,604 | 1,694,088 | 6,691,982 | 3,109,377 | -17.0 | 83.5 |

Data in the figure does not reflect amended returns or errors that were corrected after initial processing.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

Exhibit 9

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Year 2015

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donation | Number of returns [1] | Number of donations | Amount carried to Schedule A | Average amount per return | Average amount per donation | Percent of number of donations | Percent of amount carried to Schedule A |
|----------------------------------|-----------------------|---------------------|------------------------------|---------------------------|-----------------------------|--------------------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All donations | 8,417,273 | 26,006,670 | 64,029,853 | 7,607 | 2,462 | 100.0 | 100.0 |
| Corporate stock | 162,979 | 370,473 | 28,860,789 | 177,082 | 77,903 | 1.4 | 45.1 |
| Mutual funds | 21,809 | 36,773 | 2,552,488 | 117,040 | 69,413 | 0.1 | 4.0 |
| Other investments | 7,069 | 12,504 | 2,350,565 | 332,524 | 187,990 | [2] | 3.7 |
| Real estate | 6,353 | 6,557 | 1,453,271 | 228,737 | 221,634 | [2] | 2.3 |
| Land | 7,536 | 7,940 | 1,678,508 | 222,725 | 211,392 | [2] | 2.6 |
| Easements | 3,766 | 4,767 | 2,259,443 | 599,974 | 474,010 | [2] | 3.5 |
| Art and collectibles | 108,663 | 174,603 | 1,792,196 | 16,493 | 10,264 | 0.7 | 2.8 |
| Food | 234,103 | 424,595 | 121,317 | 518 | 286 | 1.6 | 0.2 |
| Clothing | 6,418,036 | 15,447,393 | 11,262,076 | 1,755 | 729 | 59.4 | 17.6 |
| Accessories | 79,778 | 101,151 | 46,938 | 588 | 464 | 0.4 | 0.1 |
| Electronics | 487,175 | 623,384 | 467,399 | 959 | 750 | 2.4 | 0.7 |
| Household items | 3,398,140 | 6,799,677 | 5,527,133 | 1,627 | 813 | 26.1 | 8.6 |
| Cars and other motor vehicles | 181,656 | 188,994 | 334,855 | 1,843 | 1,772 | 0.7 | 0.5 |
| Planes, boats and other vehicles | 8,622 | 9,187 | 170,209 | 19,742 | 18,527 | [2] | 0.3 |
| Services | 5,812 | 24,987 | 42,883 | 7,378 | 1,716 | 0.1 | 0.1 |
| Airline tickets and miles | 2,955 | 2,971 | 1,735 | 587 | 584 | [2] | [2] |
| Other [3] | 1,023,605 | 1,770,715 | 5,108,045 | 4,990 | 2,885 | 6.8 | 8.0 |

[1] Total number of returns does not equal the sum of returns by donation type because a return could have more than one type of donation.

[2] Less than 0.05 percent.

[3] Other donations include donations of intellectual property.



SOI Tax Stats - Individual Noncash Charitable Contributions

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The Individual Noncash Charitable Contributions bulletin articles and related statistical tables provide detailed information about trends in the noncash charitable contributions of individuals. Statistics are collected annually about types of donations and donee organizations.

Individual Noncash Charitable Contributions, 2015

Statistical Tables

All tables are available as Microsoft Excel® files. A free [Excel viewer](#) is available for download, if needed.

All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, by Donation Type

| | |
|----------------|-------------------------------|
| Classified by: | Size of Adjusted Gross Income |
| Tax Years: | 2015 |

All Returns with Donations, All Donation Types

| | |
|----------------|-------------------------------|
| Classified by: | Size of Adjusted Gross Income |
|----------------|-------------------------------|

| | |
|------------|---|
| Tax Years: | 2015 2014 2013 2012 2011 2010 2009 2008 2007 2006 2005 2004 2003 |
|------------|---|

All Donee Organizations

| | |
|----------------|---|
| Classified by: | Size of Adjusted Gross Income |
| Tax Years: | 2015 2014 2013 2012 2011 2010 2009 2008 2007 2006 2005 2004 2003 |

Returns with Donations, All Donation Types

| | |
|----------------|---|
| Classified by: | Donee |
| Tax Years: | 2015 2014 2013 2012 2011 2010 2009 2008 2007 2006 2005 2004 2003 |

All Returns with Donations, All Donation Types

| | |
|----------------|---|
| Classified by: | Age |
| Tax Years: | 2015 2014 2013 2012 2011 2010 2009 2008 2007 2006 2005 2004 2003 |

All Donations Made to Donee Organizations

| | |
|----------------|---|
| Classified by: | Age |
| Tax Years: | 2015 2014 2013 2012 2011 2010 2009 2008 2007 2006 2005 2004 2003 |

Bulletin Articles

All bulletin articles and papers are available as PDF files. A free [Adobe® reader](#) is available for download, if needed.

Individual Noncash Charitable Contributions

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